The Solicitors' Journal

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Current Topics.

Prior Claim to Attendance of Counsel.

LAST week Lord Justice GREER, in declining to accede to an application for a case to stand out of the list on the ground that the leading counsel for the appellant was engaged in an appeal before the Judicial Committee of the Privy Council, stated once again that while the House of Lords has a prior claim over other tribunals to the attendance of counsel, no analogous right was recognised on the part of the Privy Council. So far as we are aware, the claim in this matter of the House of Lords was first publicly notified in *Vacher & Sons* v. *London Society of Compositors* (1912), 29 T.L.R. 73, when LORD HALDANE, then Lord Chancellor, commenting on the absence of leading counsel for the appellants, said that "the House had a prior claim to the attendance of counsel . . . The House was very indulgent when cases of absolute necessity were shown, but he wished it to be distinctly understood that the House expected that application for indulgence should be specially and personally made." With many courts sitting concurrently, busy counsel no doubt find it a matter of no little difficulty to meet the problem which Sir BOYLE ROCHE found to be insoluble, that of being in two places at once, "not being a bird." Counsel, however, know this, that whatever their clients may think, the House of Lords has the paramount claim on their professional services.

Crime in London: Commissioner's Report.

SIR PHILIP GAME'S first report as Commissioner of Police of the Metropolis, contains a good deal of important and interesting matter, to which short reference may be made here. The number of indictable crimes in 1935 was 80,336, or 2,700 fewer than in 1934. The figures show, with a decrease of 11.3 per cent. in the number of those crimes classed as "preventable," an increase of 4.5 per cent. in the number of "detectable" crimes, from which it is suggested that, although no reduction is noticeable in the number of criminally inclined persons, some success has been achieved in the efforts to curtail the opportunities afforded by the community to such persons to prey upon it. Carelessness engendered by the system of insurance against thefts of all kinds is the subject of the following comment: "It requires," the Commissioner states, "a certain amount of trouble and small amount of expense to protect property against theft, and there are those who take the line of insuring and chancing it. Others who would be willing enough to protect their property are ignorant how to do it or can't be bothered. This happy-go-lucky attitude is not fair either to the police or the community at large." Public attention has not, it is suggested, been sufficiently drawn to the need of the better protection of houses and flats, while the importance of the subject is indicated by the fact that, numerically, the great bulk of crime consists of small thefts. Out of the 73,000 cases of theft examined in 1935 the value of the property stolen in nearly one-third was under £1, and in well over two-thirds less than £5. The report refers to the misapprehension which exists regarding the stopping, searching and detention of persons suspected of carrying stolen property or arresting persons suspected of loitering with the intent to commit a felony, and intimates that mistakes are inevitable from time to time. In a large proportion of cases a closer glance at the man and the burden, a word of explanation and apology by the policeman, and the incident is closed. Cases in which the police act on suspicion occur roughly at the rate of about 1,000 a week in the Metropolitan area, and the very considerable number of thieves caught in this way is regarded as sufficient justification of the method, notwithstanding certain complaints arising from these incidents—the number of which is quite insignificant in proportion to the number of "stops." A tendency to exaggerate cases where mistakes are made in arresting "loiterers" is described as a disservice to the community, its inevitable effect being to create nervousness or laxity in the use of powers which, it is said, ought to be employed with zeal and fearlessness. The report records a considerable decrease in the number of pedestrians killed and injured following the introduction of the speed limit, and appeals for the goodwill and active assistance of road users in order to bring about a further reduction.

Road Improvements.

Two points may be selected from speeches made at a luncheon held by the Mansion House Association on Transport, at the Trocadero Restaurant, last Friday. Mr. W. H. GAUNT, welcoming the Minister of Transport, who was the principal guest, made reference to the large number of local authorities responsible for highways throughout the country, with resulting variations in road surfaces and standards of lighting, "ranging"—to quote from Interim Report of the Departmental Committee on Street Lighting concerning 13 miles of a modern arterial road in the environs of London—"from reasonable adequacy to none at all." The effect of these variations on the safety question was, the speaker urged, of material importance, and the motorist, now contributing, without fear of contradiction, his proper share of road costs, was concerned to see uncoordinated and uneconomic road expenditure occasioned by the necessarily somewhat parochial viewpoint of the individual road authority. "The Government should," it was said, "consider very sympathetically the question of a National Highways Board, if not for all, for at least the classified roads." The Minister of Transport claimed

that the Government had given greater facilities in the way of transport than any of its predecessors. Measured in money, in terms of the submissions of highway authorities, £130,000,000 was to be spent on the roads over the next five years, in addition to those millions which were normally spent on maintenance. That programme should, it was intimated, eliminate all weak bridges and provide for 850 miles of dual carriageways and 500 miles of cycle tracks.

The Lighting of Highways.

A SUBJECT which has on more than one occasion occupied our attention in this column was raised recently in the House of Commons when Mr. SALT moved that, "having regard to the number of road accidents that occur after dark and to the desirability of affording adequate illumination for the convenience and safety of the public and for the prevention of crime, it is expedient that the lighting of highways should be dealt with on a national basis." Mention was made of the large number of local authorities, some 1,400, controlling the lighting in different areas and the varying standards of illumination provided in consequence, which were a source of danger and led to accidents. The advantage of spreading the cost over wider areas was illustrated by a section of road which, if lighted, would cost the local authority for the area a 10s. rate, while the same work done by the county council would cost ·65d. That, no doubt, is an extreme example, but it brings out the importance of the cost factor and supports the speaker's argument that the need for central control is dominant. Captain A. HUDSON, Parliamentary Secretary, Ministry of Transport, intimated that the Government would want to be certain of the almost universal approval of the House before bringing forward a scheme for the lighting of Class I roads. It was understood that the final report of the Departmental Committee or Street Lighting, which, it was hoped, would be available next year, would be in the main an amplification of the technical recommendations made in the interim report. The standard it was desired to achieve was one which would be adequate for police purposes and would allow motor vehicles to proceed at thirty miles an hour without headlights. Attention was drawn to the fact that the committee was unable to point to any large number of accidents being caused by bad lighting—a view confirmed by the Commissioner of Metropolitan Police—although lighting which was patchy was worse than no lighting at all. While the Government was doing its best towards the provision of a national standard of lighting over the whole country, it was not felt, the speaker intimated, in view of the already generous grants for road maintenance and in the present circumstances, that the necessary legislation could be contemplated. The question was not being shelved, but the final report of the above-named committee and the result of experiments which were being made must be awaited. The speaker assured the House that the Minister of Transport was fully alive to the problem and was at present studying the whole subject with great care. The return now being made of all accidents involving personal injury would give a good indication as to the exact effect of bad lighting. Reference was made to efforts to enlarge lighting areas as suggested by the committee, and also to the estimated cost of providing illumination of the standard above indicated. This would amount to between £300 and £400 a mile and, if applied to all classified roads in county boroughs and to 20 per cent. of the classified roads in counties, the cost would be £3,500,000 a year.

Driving Licence Reminders.

MOTORISTS will welcome the decision of the Minister of Transport to give instructions to county and county borough councils that when they issue driving licences in future they should keep a copy of the name and address of the licensee and dispatch a reminder before the date of the expiry of the licence. This was communicated to the House of Commons by Mr. STOREY recently, when the Road Traffic (Driving Licences) Bill was being considered on Report and an amendment providing for statutory reminders was withdrawn. Mr. STOREY did not think that a system of statutory reminders was likely to be productive of revenue in view of the considerable cost of notifying about 3,500,000 every year. Nor did he think that it would make much difference to the work of the courts, for the offender would be given the loophole of pleading that he had not had his statutory reminder. The principal contents of the Bill, which was read a third time in the House of Commons on 8th May, after the conclusion of the Report stage, were indicated in this column last week.

Trial by Peers.

THE LORD CHANCELLOR made an interesting statement on the subject of trial by Peers, when an amendment to exclude proceedings for treason from the operation of cl. 1 of the Trial by Peers (Abolition of Privilege) Bill was considered recently in the House of Lords. He urged that when it had been decided to get rid of the difference between the mode of trial of a peer and the rest of the community, it would be a mistake to limit it by the exclusion of those cases where it would be of the greatest value to have a trial by judge and jury. The learned LORD CHANCELLOR intimated that he shared the feeling that one should not get rid of an old tradition, however it might have outlived its original usefulness, and merely on the ground that it had become an anachronism, unless it could be shown that there was serious practical inconvenience in its maintenance. But it was pointed out that treason and felony were closely intermingled and that in modern days treason-felony was the offence for which the indictment was usually brought, the charge of treason having been reserved, since the beginning of Queen Victoria's reign, for persons taken in arms against the State in time of war. Reference was made to the important part which political element might play in such cases. The graver the issue, it was said, the more likely it was to be a matter of political controversy and high political passion, and the more unfortunate it would be that the decision should be left to an amorphous tribunal which might extend to 600 or 700 people and which, if the executive were ever so lost to a sense of propriety as to bring a prosecution from such party standpoint, they could easily "pack" by creating fresh peers. The same point was stressed by LORD SANKEY, who said that treason was a political offence and surely it would be undeniable that a political body should be interested with the trial of a political offence. A judge had been trained in law and had given up all politics. A trial by a judge, with a jury chosen by lot, would probably give much more satisfaction. The amendment was negatived by 47 votes to 30.

Housing Act, 1935: Appointed Days.

THE interpretation section of the Housing Act, 1935, defines "the appointed day" as "such day as the Minister may appoint, and the Minister may fix different days for different purposes and different provisions of this Act for different localities" (*ibid.*, s. 97 (1)). A recent circular (1539, H.M. Stationery Office, price 2d.) sent by the Minister of Health to all housing authorities intimates that, subject to the consideration of any representations from individual local authorities, the 1st January, 1937, has been fixed as the date from which overcrowding will be an offence (see ss. 3, 4, 8 and 68 of the Act) in all areas where the number of overcrowded families is less than 100 or is less than 2 per cent. of the number of working-class houses. Applications made before 1st June, 1936, by local authorities whose areas have more overcrowding than this standard to have the same day fixed will be considered on their merits. Where overcrowding is acute, a later day than 1st January, 1937, may be necessary, and the Minister invites individual authorities to make, not later

than 1st July next, suggestions in the light of their knowledge of their own individual difficulties. Section 6 of the Act provides that, as from the expiration of six months from an appointed day, landlords' rent books shall contain a summary in the prescribed form of the provisions of ss. 2, 3 and 5 of the Act, together with a statement of the permitted number of persons for each house. The appointed day for this purpose is to be fixed six months before the day from which offences can occur. Thus, in the cases already mentioned, where the latter is 1st January, 1937, the former will be 1st July of the present year. Occupiers of dwelling-houses in an overcrowded condition on the appointed day are not guilty of an offence under s. 3 unless suitable alternative accommodation is refused (*ibid.*, sub-s. (2) (*a*) and (*b*)). The circular, therefore, deals with steps to be taken by local authorities to secure the rapid provision of the necessary re-accommodation and with the relevant considerations in assessing the extent of the need. Local authorities are required to submit a general re-housing proposal by 1st August, 1936, based on a rough estimate of the need in light of their surveys. Specific building proposals will, it is intimated, have to be based on a closer scrutiny of the ascertained requirements in terms of type and size, as well as numbers, of houses needed and of the possibilities of re-allocating existing houses or abating overcrowding by removal of sub-tenants or lodgers.

Vehicles Lighting Regulations.

Following is a brief summary of the principal provisions of the Road Vehicles Lighting Regulations, 1936 (S. R. & O. 1936, No. 392), recently made by the Minister of Transport in exercise of his powers under the Road Transport Lighting Act, 1927, the Road Traffic Acts, 1930 to 1934, or otherwise. Readers desiring full particulars must be referred to the regulations themselves (H.M. Stationery Office, price 2d. net). They are dated 30th April, 1936, and, save as is expressly provided, they come into operation forthwith. With certain exceptions the centres of front lamps must not be more than 5 feet from the ground and, save in the case of sidecars, they must be as nearly as possible of equal power, and be fixed at the same height from the ground. The anti-dazzle provisions have been drafted with reference to a person standing on the same horizontal plane as the vehicle at a greater distance than 25 feet from the lamp whose eye-level is not less than 3 feet 6 inches above that plane. Lamps must be permanently deflected, or capable of being deflected so as to be incapable of dazzling under the above conditions, or, alternatively, they must be capable of being extinguished so as to allow other beams of light to shine from the same or other lamps complying with these requirements. The anti-dazzle regulation does not apply to lamps of 7 watts and over fitted with frosted glass or other light-diffusing material, nor does it apply to pedal cycles. So far as electric lights are concerned, the regulation takes effect on 4th October, 1936, in regard to vehicles registered for the first time from this date onwards, on 3rd October, 1937, with reference to other vehicles, while, as regards acetylene lamps, the regulation applies on and after 2nd October, 1938. Side deflection of not more than two lamps, other than the obligatory front lamps, is permitted with the steering of a vehicle if its or their centres are not more than 3 feet 3 inches from the ground. From 4th October, 1936, bulbs for front lights must have their wattage marked upon them. Lights over 7 watts must, with certain exceptions, be extinguished on stationary vehicles. Rear lights must be fixed on the centre line or off-side of the vehicle, and so that no part of the vehicle projects at any time to the rear more than 6 feet horizontally beyond. The regulations also contain provisions relating to rear lights (maximum height) reflectors, white surfaces and the lighting of hand-drawn vehicles. Reference to the subject has already been made in this column (79 Sol. J. 511 and 80 Sol. J. 194) and it will only be necessary in regard to the general position to state here that the new regulations follow, with minor amendments, the draft which was circulated for criticism to interested organisations.

The Sale of Poisons.

Readers may, perhaps, be reminded that the provisions of the Pharmacy and Poisons Act, 1933, and the Poisons Rules, 1935, came into full effect on 1st May. These replace the former requirements regarding the sale and distribution of poisons which are repealed. Persons directly concerned are shopkeepers, such as grocers, ironmongers, seedsmen, corn merchants, oil and colourmen and drysalters, who deal in household ammonia, disinfectants, strong acids, and alkalis, and poisonous preparations used in agriculture and horticulture. A memorandum on the provisions of the Act is obtainable from H.M. Stationery Office, price 3d. net.

Recent Decisions.

In *Re Hulton's Will Trusts: Midland Bank Executor and Trustee Company, Ltd.* v. *Thompson* (p. 386 of this issue) it was held that an income fee of 15s. per cent. charged by a corporation trustee for the administration of an estate in accordance with the provisions of a will was to be met out of the residuary income of the estate and was not chargeable against an annuity constituted by a direction to pay, to the testator's wife, such an amount as would give her a specified clear yearly sum after paying or deducting super-tax and income tax at the rates for the time being in force.

In *Dodsworth* (*Inspector of Taxes*) v. *Dale* (*The Times*, 14th May), the court held on a case stated by the General Commissioners of Income Tax, that one whose marriage had been annulled by a decree of nullity was entitled to a married man's personal allowance from the solemnisation of the marriage until the making absolute of the decree. Lawrence, J., intimated that the result of the authorities was that a marriage which was annulled on the ground of the incapacity of one of the spouses was voidable and not void; but that, when avoided, it was said to be void *ab initio*, but was not void for all purposes. Section 18 of the Finance Act, 1920, ought to be read as applying to a wife who was *de facto* a wife living with her husband and whose marriage had not yet been avoided.

The question in issue in *Newell* v. *Cross*; *Newell* v. *Cook*, *Newell* v. *Plume*, and *Newell* v. *Chenery* (*The Times*, 13th May), was the position of the passenger and of the driver or owner of a taxicab in respect of which there is no road service licence, where payment for the use of the cab is made by one passenger who collects contributions from the others. Section 72 of the Road Traffic Act, 1930, which relates to road service licences provides by sub-s. (10) that one using or causing or permitting to be used a vehicle in contravention of the section shall be guilty of an offence, and in these cases the respondents were charged with this offence, in view of the use of the taxicab as an express carriage where there was no road service licence in force. Readers must be referred to the report for the facts in each appeal. It can only be noted here that the first was allowed and the case remitted to the justices with a direction to find the offence proved, while the other three were dismissed. The justices had dismissed the information in all four cases. For the law in the matter reference was made to the statement of Avory, J., in *Goldsmith* v. *Deakin* [1933] W.N. 255, to the effect that, if a person hired out a vehicle in circumstances in which he ought to know that it probably would be or might be used as a stage carriage, he was permitting it to be so used within the meaning of the statute. Both the Lord Chief Justice and Goddard, J., intimated that police obtaining information in regard to such offences from passengers ought to preface their inquiries by the caution laid down for use in examining persons suspected of criminal offences.

The Tithe Bill.

The Tithe Bill, the text of which was published about ten days ago (H.M. Stationery Office, price 1s. net), gives effect in broad outline to the recommendations of the Royal Commission, whose findings were briefly indicated in our issue of 7th March (80 Sol. J. 174), as modified by the Government policy set out in a Command Paper published contemporaneously with the report (see 80 Sol. J. 175). Criticism has been directed against the proposals from various quarters, and, while considerations of space have precluded our dealing with various aspects of the matter thus disclosed, it has been possible to refer in general outline to statements issued by the Tithe Committee of Queen Anne's Bounty and the National Tithepayers' Association as representative of the different interests involved (80 Sol. J. 274). It will be sufficient to note here that a number of modifications have been introduced as a result of representations which have been made and that the Bill, as presented for second reading in the House of Commons last Wednesday, reflected the recommendations of the Royal Commissions, the provisions of the Government plan and these further modifications. The measure contains forty-three clauses divided in three parts, and there are nine schedules. Part I effects the extinguishment of tithe rent-charge on 2nd October, 1936, and deals with the compensation of tithe-owners and the liabilities of landowners. It is provided that from the date just mentioned the latter shall cease to be liable, except for arrears, to pay anything to tithe-owners, but that they shall become liable to pay redemption annuities to the Government for sixty years. Compensation of the former is to be effected by the issue of 3 per cent. Government Stock bearing interest from 1st October. A Tithe Redemption Commission—a separate temporary Government Department consisting of a chairman and four members appointed by the Treasury—will deal with the transfer from the tithe-owners to the Government and will collect and manage the annuities in the initial stages with a view to their being handed over to the Inland Revenue Department for collection. This Commission will also receive the tithe-owners' compensation claims, which must be submitted before the end of October, 1936, and determine the amount of interest provisionally payable to each tithe-owner on 1st April, 1937, and subsequently, pending a full examination of his claim. The stock will be issued and managed by the National Debt Commissioners.

Annuity registers for each tithe district will be prepared by the Tithe Redemption Commission showing apportionments where a redemption annuity is created in substitution for a tithe rent-charge charged on land belonging to two or more owners. These registers will give details of the ownership of the land, the amount of the annuity, and will define the land charged by reference to a map, which it will be the duty of the Commission to prepare. In some cases redemption annuities will be required to be extinguished by the landowner by a lump sum payment. On completion of register and maps a district may be transferred to the Inland Revenue Department, which will deal with the collection of the annuities and make provision for subsequent apportionments rendered necessary by further sales of the land. Redemption annuities will be payable on the dates on which existing half-yearly payments of tithe rent-charge fall due—1st April and 1st October. Where, in the case of an agricultural holding, an annuity exceeds one-third of the Sched. B annual value, the excess will be remitted. The Bill makes provision for the voluntary redemption of the annuities, and also for the reduction of the amount of an annuity by the payment of capital sums of not less than £25. In the case of land, the whole or any part of which is agricultural, the amount of the redemption annuity will be at the rate of £91 11s. 2d. per £100 tithe rent-charge (par value), while in the case of land no part of which is agricultural, the rate will be £105 per £100 (par value). All annuities are to run for sixty years.

Financial provisions relating to the creation and issue of stock and the setting up of a Redemption Annuities Account, with the necessary arrangements for advances from the Consolidated Fund to meet deficiencies in the account and for repayment of such advances, will be found in Pt. II of the Bill, which also provides for the audit of this account.

Part III makes provision, *inter alia*, for the redemption, at the option of the tithe-payer, of corn rents and other money payments in lieu of tithe not falling within the statutory definition of "tithe rent-charge," and empowers the Minister of Agriculture to lay before Parliament a scheme for the complete extinguishment of such payments. It is also provided that the extinguishment scheme shall apply to extraordinary rent-charge payable under the Extraordinary Tithe Redemption Act, 1886. In this case, however, the compensation payable to the tithe-owner is determined with reference to the capital value fixed under that Act and the amount payable by the tithe-payer is an annuity of 4 per cent. of that value. The case of lay tithe-owners liable to repair chancels is met by the provision that, unless they pay to the appropriate ecclesiastical authority the capital sum required for future repairs, they shall have a charge of that amount created on the stock issued to them as compensation for the tithe rent-charge. This does not apply to colleges or the Welsh Church Commission. Redemption annuities charged on land washed away by the sea are to be reduced in proportion to the amount of land lost.

The Bill, which, it is stated, does not involve the imposition of any net additional charge on the Exchequer, was read the second time in the House of Commons last Wednesday.

Intimidation of Witnesses.

In the recent case of *In re Oliver*, at Kingston County Court, an application was made by motion to commit a solicitor to prison for contempt of court, in that he attempted to pervert the due course of law and justice, pending the resumption of the adjourned public examination of the above debtor. The case for the Board of Trade was that, following a newspaper report of the first part of the public examination, the respondent (who had acted as solicitor for the bankrupt) wrote him a letter demanding an apology, in default of which there was a threat of a slander action. The latter would have been impossible, as the statements were absolutely privileged, and the threat was therefore idle. The matter was graver, in view of the testimony the bankrupt was giving, i.e., he was compelled to submit to a searching investigation into the whole of his commercial history, and to answer questions which, in the ordinary way, he could claim that he was protected from having to answer. A man in those circumstances was therefore entitled to the utmost protection that the law could afford him. The case for the respondent was that his letter complained not only of statements in court, but of statements to persons outside, when the bankrupt was not a witness. In the indignation of the moment, the respondent dictated a letter, with no intention of interfering with the administration of justice, and for which he expressed regret. One copy was sent to the private address of the bankrupt, and another to him c/o the Official Receiver. The only motive was to defend the respondent's good name, and his proper course (as he was a creditor) would have been to attend the adjourned public examination, and to put his version to the bankrupt in cross-examination. His Honour Judge Haydon, K.C., held that the letter was an attempt to deter a witness from giving evidence which appeared to reflect on the writer of the letter. It was an age-old principle that witnesses must not be interfered with, especially when they were giving evidence, not for their own benefit, but in pursuance of a statutory duty, i.e., when the occasion is one of public importance. A fine was therefore imposed of £25, with solicitor and client costs.

The jurisdiction in such matters is conferred by the Bankruptcy Act, 1914, s. 103, which provides that a county court shall, for the purpose of its bankruptcy jurisdiction, have all the powers of the High Court. In *Skinner* v. *Northallerton County Court Judge* [1899] A.C. 439, the appellant was a solicitor, who had been arrested as an absconding debtor under the then equivalent of the Bankruptcy Act, 1914, s. 23 (1) (*a*). A rule *nisi* for *certiorari* was obtained, on the ground that the warrant said nothing about absconding, and was bad in form. The rule was discharged by the Divisional Court, and this decision was upheld by the Court of Appeal, and by the House of Lords. Lord Halsbury, L.C., pointed out that, although the judge had issued a warrant, which was bad in form, it could nevertheless have been put right in the High Court. The absurdity of the situation was that, under the statute, the county court itself had been made the High Court for such a purpose. The appeal was therefore dismissed.

Similar facts to those in the first-named case (*supra*) had been considered in *Welby* v. *Still & Son* (1892), 66 L.T. 523. The defendants applied by motion to commit the plaintiff's solicitor and his son, by reason of letters written *inter alios* to solicitors acting for mortgagees, who were possible witnesses in the action. The case for the applicants was that the letters were calculated to prejudice the fair trial of the action, but the respondents contended that they had merely expressed their opinions, and were trying to elicit evidence, viz., on the issue of dishonesty. Mr. Justice Kekewich held that, although the solicitors were not influenced by the letters, it was necessary to consider their possible effect on persons of less experience. While there had been no intimidation, an attempt had been made to warp the minds of possible witnesses, and an order for committal was made.

Costs between solicitor and client are not invariably ordered, as shown by *Brownlow* v. *Phillips* (1892), 40 W.R. 220. The plaintiff, an engineer, was claiming damages for wrongful dismissal, and, in the presence of a police sergeant, had accused the defendant's manager of perjury in an affidavit. Mr. Justice North made an order for the committal of the plaintiff, in his absence, but declined to order solicitor and client costs.

Company Law and Practice.

Payment for Shares by Subscribers of Memorandum of Association.

Some time ago I discussed in these columns (79 Sol. J. 394) the liability of subscribers of the memorandum of association in respect of the shares for which they subscribe. Since then I have had occasion to consider this question again, and more particularly, a point which I then only mentioned in passing, namely, how far it suffices that a subscriber gives money's worth and not cash for the shares for which he has subscribed; as, for example, where he sells property to the company in consideration of the allotment to him of paid-up shares, which are to satisfy his obligations as a subscriber of the memorandum. It will be remembered that by s. 25 (1) of the Companies Act, 1929, "the subscribers shall be deemed to have agreed to become members of the company and on its registration shall be entered as members in its register of members"; and they are bound to take and pay for the number of shares written opposite their names. The question whether a sufficient payment has been made may not perhaps be of great practical importance in the common case where the subscriber subscribes for one share only, but where the subscription is for shares of considerable nominal value, it is a matter of some moment to the individual concerned.

The authorities show that the subscriber's obligation under his contract to pay for the shares is satisfied by a payment in money's worth and does not necessarily involve a money payment. He must pay for them, but he may pay "in meal or in malt." One of the earliest cases on the subject is *In re China Steamship and Labuan Coal Company; Drummond's Case*, 4 Ch. App. 772. There the C company was formed for the purpose of purchasing the business of the L company which was in the course of being voluntarily wound up; the consideration money was to be paid partly in debentures and partly in paid up shares of the C company, which were to be allotted to the L company's shareholders. The prospectus of the C company referred to this arrangement. D was a shareholder in the L company and he also signed the memorandum of association of the C company as a subscriber for twenty-five shares. He received 479 paid-up shares as one of the shareholders of the L company, but no further shares were allotted to him. The court held that D's contract to take the twenty-five shares for which he subscribed was satisfied by the allotment of the 479 paid-up shares. Giffard, L.J., said that he could not distinguish D's position from the position of a person who, after signing the memorandum of association, without saying anything more, had agreed to take 479 shares, and had paid up money in respect of those 479 shares. "If a man comes to an agreement with a company to take twenty-five shares, and positively takes 479, saying nothing more, and pays up the money in respect of them it would be impossible in that state of things to say that he had not satisfied the contract to take the twenty-five shares." This dictum, however, must be read subject to what was said in *Fothergill's Case*, *infra*.

Two further decisions of the same learned judge illustrate the satisfaction of the obligation of a subscriber of the memorandum of association by the payment of money's worth. In *In re Heyford Company; Pell's Case*, 5 Ch. App. 11, P subscribed the memorandum for 1,350 shares; the articles referred to an agreement whereby P agreed to sell a certain business to the company and as part of the consideration the company was to issue to P or his nominees 1,500 fully-paid-up shares. One thousand three hundred and fifty fully paid-up shares were allotted to P and 150 to his nominees; and the business was transferred to the company. It was held that P had paid in money's worth for the 1,350 shares for which he subscribed the memorandum, and that he had no further obligation in that respect. Again in *In re Baglan Hall Colliery Company*, 5 Ch. App. 346, the owners of a colliery agreed to form a company the memorandum of association of which was subscribed by the owners for numbers of shares in proportion to their respective interests in the colliery. The articles provided that all the shares subscribed for were fully paid-up shares, and that the allottees of those shares were to transfer the colliery to the company as the consideration for their shares. The colliery was so transferred and no other payment was made by the subscribers of the memorandum. It was held that they were not liable as contributories in respect of the shares subscribed for; those shares must be taken to have been fully paid-up by the handing over of the colliery, which was an effectual paying up of the shares in full. The test to be applied, said Giffard, L.J., is this: "Could the company by any proceeding have set aside the transaction by which it was arranged that the owners of the colliery were to have paid-up shares as the price of their interests in the colliery?" And, he held, the company could not.

One other example to which I should like to refer is provided by the case of *In re Bosworthen & Penzance Mining Company: Jones' Case*, 6 Ch. App. 48. There the memorandum was subscribed by A and B for 250 shares each; the articles of association declared that the company should be at liberty to adopt an agreement for the purchase of certain mines from A and B, who were to receive as part of the consideration 500 fully paid-up shares. The agreement was adopted and A and B were entered in the register as holders of 250 fully paid-up shares each. It was held that they were not liable as contributories in respect of the shares for which they subscribed the memorandum.

The decisions I have quoted all recognise that the obligation of a subscriber of the memorandum to pay for his shares can be satisfied by a payment in money's worth; but it is important to observe that the facts and documents in each case (though I have not had the space to set them down sufficiently fully, perhaps, to show this) enabled the court to come to the conclusion that it was the agreement of the parties that the shares subscribed for were to be paid up by the application of part of the purchase money of the property sold; the vendors were to receive payment for the property which they had sold and make payment for the shares which they had subscribed for by one and the same operation, i.e., by appropriating what was due to them as vendors to satisfy what was due from them as shareholders. For example, the prospectus in *Drummond's Case* and the articles in *In re Baglan Hall Colliery Company* expressly recognised that this was the arrangement between the parties; so too in *Jones' Case* the court said that the memorandum and the articles showed the manifest intention of the parties that there should be only one set of shares. But in the absence of evidence of such an arrangement it by no means follows from the fact that a subscriber of the memorandum is also a vendor of property to the company in return for fully paid-up shares that those fully paid-up shares are to be appropriated to meet his obligation as a subscriber. This is shown by the decision in *In re Pen' Allt Silver Lead Mining Company: Fothergill's Case*, 8 Ch. App. 270. There F and two other persons by an agreement which was registered along with the memorandum and the articles of a company agreed to sell a mine to the company for £20,000, half of which was to be paid at once by 5,000 fully paid-up shares of £2 each in the company, and the rest subsequently in cash. F subscribed the memorandum of association for 1,000 shares. The company took possession of the mine and 5,000 fully paid-up shares were allotted to the vendors or their nominees, 1,600 of them being allotted to F, who never had any other shares allotted to him. On the winding up of the company it was held by the Court of Appeal that F was liable to be placed on the list of contributories for the 1,000 shares for which he had subscribed the memorandum, as shares on which nothing had been paid. It was argued for F that the sum of £2,000 due upon the 1,000 shares subscribed for by F must be deemed to have been satisfied by the appropriation thereto of an adequate part of that part of the consideration for the mine which was to be represented by 5,000 fully paid-up shares in the company. But it was held that, on the face of the documents—the agreement, the memorandum and the articles—there was no connection between the 1,000 shares for which F had subscribed and the 5,000 paid-up shares to be allotted under the agreement. The two contracts—the subscriber's contract and the contract for sale—were independent, and each of them could have been separately enforced by the parties entitled; moreover, the debt due to the three under the sale agreement could not have been set off against the liability of the one. The decision turned, it will be seen, on the construction of the documents in the particular case, but its importance lies, as I have endeavoured to suggest, in the fact that it shows that, although a subscriber's liability may be met by payment in money's worth, there must on the facts be some connection between the shares allotted in return for the money's worth and the shares subscribed for.

I should mention (though to-day it is a matter of historical interest only) that, while s. 25 of the Companies Act, 1867, was in force (it was repealed in 1900), it was not possible for a subscriber of the memorandum to pay for his shares in money's worth; for that section provided that "every share in any company shall be deemed and taken to have been issued and to be held subject to the payment of the whole amount thereof in cash, unless the same shall have been otherwise determined by a contract duly made in writing and filed with the Registrar of Joint Stock Companies at or before the issue of such shares." Now no such contract could be effectively filed on behalf of a subscriber of the memorandum because the shares for which he subscribed were "issued" to him for the purposes of the section at the moment of the registration of the company and no contract between him and the company could be filed at or before the issue because the company was not in existence, and so could not enter into a contract before registration (see *The Dalton Time Work Company* v. *Dalton*, 66 L.T. 704, and *In re Ebenezer Timmins and Sons Limited* [1902] 1 Ch. 238). Hence the subscriber of the memorandum could only effectually pay for his shares in cash. The point is not material to-day and did not, of course, arise in the earlier cases I have mentioned—*Drummond's Case*, *Pell's Case*, *In re Baglan Hall Colliery Company* and *Jones' Case*—as they were decided before the 1867 Act came into operation; and s. 25 of that Act, having been repealed and being now replaced by s. 42 of the 1929 Act, they are perfectly valid to-day as authorities for the proposition that a subscriber of the memorandum of association of a company can by agreement satisfy his obligation by a payment in money's worth and is not bound to pay for his shares in cash.

A Conveyancer's Diary.

[CONTRIBUTED.]

Death Duties and Traders' Settlements.

IN recent years we have become accustomed to tirades concerning the damage alleged to be inflicted on the countryside by the incidence of death duties. Perhaps one instance will suffice out of a numerous class. Mr. Amery writes in his "The Forward View," p. 423:—

> "Our enormously heavy death duties need reconsideration. That the same families should continue to live in the same houses and administer the same estates is an element of no small value in the stability and quality of our countryside. It should not be made impossible, or unduly difficult, as it is at present, by the action of the State."

The purpose of this article is not to support or arraign the present death duties, or to make any sort of political propaganda. It is simply this; to suggest to lawyers that there is another cause for the break-up of landed estates, and the consequent decline in the efficiency with which the land concerned is administered and developed, which lies even nearer than do the death duties to the daily practice of the legal profession.

That cause is the increasing prevalence in the course of the last hundred years of settlements of land, whether by deed or will, by way of the trust for sale. We do not intend to attack the actual trust for sale of the legal estate, considered as a purely conveyancing device. Indeed, we strongly support it, as will appear later. The point which we are seeking to make is that the real damage is done by the *beneficial* limitations. Now, as everyone knows, the trust for sale is normally used as a convenient device for splitting up property among a plurality of successors. At present it is not often employed as the conveyancing machinery of a settlement with the beneficial trusts of the old strict settlement. For this fact there used to be a good reason; the essence of the strict settlement limitations was the estate tail following upon the life interest; but where the legal estate was held on trust for sale, the beneficial interests were personalty, and in personalty no estate tail could subsist until 1926. That reason has now disappeared, and with it has gone the only ground for our not combining the trust for sale of the legal estate, whose conveniences are obviously superior even to the arrangements for the legal estate under the Settled Land Act, 1925, with the strict beneficial limitations. We propose to show that it is desirable to adopt some practice of this sort, though with certain modifications, as regards the beneficial interests.

As at present practised, there seem to be two sorts of settlement; the strict settlement operating under the Settled

Land Act, where the estate is kept together for the benefit of the senior male line, but where the Act itself permits the land to be sold at the whim of the life tenant; and the traders' settlement, where the land is given to trustees for sale, and the proceeds to several children.

Now, where there is a normal traders' settlement, the children are anxious for the land to be sold so that their pecuniary rights may be ascertained. And sold it is, to the detriment of everyone concerned. The single holding is broken up, without the assistance of the death duties. Some months ago the writer was talking to a farmer in a train coming up from the country. The conversation turned to the state of farming, and to the present position of two particular villages. The farmer said: "You know what is wrong with those villages, I suppose. It is the break-up of the manor estate. In the old days when a farmer had had a bad time, he could always go to the landlord, and make some arrangement. Now, we have all bought our own farms, and there is no one when things go wrong." Though the farmer did not know it, the writer was rather familiar with the manor estate, and is indeed one of the present trustees of the will of the last owner. It was devised in 1912 upon a traders' settlement, in the days when death duties were a comparatively unimportant factor. In this case they amounted in all (estate, legacy and settlement estate duty) to about one-eighth of the whole gross estate. But the trustees, in duty bound, took advantage of a favourable market in land, and sold out. *Hinc illæ lachrymæ.* The estate is now split up into a large number of small tenements, partly farms, and partly, owing to the action of a purchaser from the trustees, a "ribbon-developed" area.

The point that we are seeking to make is that this sort of thing can happen, and must happen, owing to the prevailing habit of making traders' settlements, entirely apart from the incidence of any of the death duties.

How is this danger to be circumvented? It is submitted that the remedy is comparatively simple. The estate must not be put into a Settled Land Act settlement: the Act allows the tenant for life far too much power: no curb can be put on his selling the whole or part of the estate at his unfettered will: any attempted curb is void under s. 106. Moreover, the person who is tenant for life of such a settlement is usually in such a position for no better reason than that he is the eldest son. Such a qualification is not in itself the least guarantee of wisdom. The estate must therefore be settled on trust for sale. Such a course is intrinsically safer for several reasons. In the first place, nothing can be done without there being at least two trustees, who act as a check upon one another. Again, trustees, unlike a tenant for life, are usually selected for their personal competence. Finally, a curb can be put on them, by requiring them not to sell without any consents that the instrument may prescribe, under sub-s. (1) of s. 28 of the Law of Property Act.

Then as to the beneficial limitations: the days when a great preponderance of interest could be given to the eldest son have long gone past, except in the cases of a few surviving great estates. But it is desirable that the estate should be kept together, and, therefore, some person ought to be put in a position where his interest is to keep it together, and he has the power to see that it is so. Consequently, it is our submission that the strict settlement limitations of the whole estate should be restored, subject to the charges described below, and that the consent of the person entitled for the time being in possession to the rents and profits should be made necessary to the exercise of the trust for sale. That arrangement will mean, in effect, that no sale can take place without the consent of at least three persons, the two trustees for sale and the tenant for life of the proceeds, and it should be provided that no person entitled in possession to the rents and profits should be eligible to be appointed or continue to hold office as trustee for sale. In such circumstances, sales will obviously be rendered much more difficult than they are under the Settled Land Act.

Finally, the younger children have to be provided for. They would have shared *pari passu* with the eldest son under a traders' settlement, and in these days it can hardly be suggested that they must take the small interests that used to be given by way of portions. The will or settlement should therefore direct that they should each be granted by the trustees for sale a mortgage of the legal estate to the value of the interest that is to be given to them, and bearing 4 per cent. interest. These mortgages should rank *pari passu* with one another. The proper course would be that the trustees should grant a single mortgage term to all the younger children as joint tenants on trust for sale, the beneficial interest in it being in undivided shares. The mortgages should be redeemable by instalments over a fixed number of years, say twenty. The redemption money would, of course, belong to the younger children absolutely, and they could dispose of their beneficial interests in the mortgage debt. Alternatively, the younger children's shares of the mortgage debt could be settled. Our suggestion is that where there are four children, the eldest son should be life-tenant of the entirety, and the three younger children should be given in equal shares a mortgage of two-thirds of the value of the estate. The funds for redemption would be provided by the life-tenant personally, if he chose, or by a judicious series of carefully planned operations producing capital moneys; for example, where the estate was suitable for building, it could be let off on 999-year leases at quit rents, subject to proper restrictive and similar covenants, the purchaser of each plot paying a premium equal in effect to the price that would be paid for the fee simple.

The above proposals are, of course, only a rough sketch of what ought to be done, and could doubtless be vastly improved in practice in the hands of an expert conveyancer. But this article will have served its purpose if it has demonstrated that it is no use to blame the death duties alone for the break-up of estates, and has outlined proposals by which the really serious evils of the traders' settlement can be circumvented without a mere relapse into the old-fashioned strict settlement.

In conclusion, it is perhaps desirable to state that the writer cannot agree with the contentions of those very learned practitioners who suggest that the Settled Land Act ought to be repealed. Such a proceeding would only make matters worse. The Act has been used by the draftsmen of the 1925 legislation as a sort of "general powers Act" for charitable trustees, trustees for sale, and personal representatives (who have the powers of trustees for sale, which are themselves the powers of a tenant for life). That being so, large parts of the Act would immediately have to be re-enacted if it was repealed. As to its substantive operation, there are serious drawbacks as everyone knows; but, as we have suggested, they can be evaded by a judicious use of the trust for sale. And, above all, if the Settled Land Act were repealed, there would have to be a whole series of fresh transitional provisions, which is an entirely uninviting prospect to those who have had to deal with the transitional provisions of the Acts of 1925.

Landlord and Tenant Notebook.

Decontrol and Onus.

THE decision in *Heginbottom* v. *Watts* [1936] W.N. 144, C.A., applies a dictum or ruling in *White* v. *Bembridge* [1935] 1 K.B. 244, C.A., to "Class C" houses alleged to be decontrolled, and the effect of these authorities is that since the coming into force of the Rent and Mortgage Interest Restrictions (Amendment) Act, 1933, a house is to be deemed to be outside the scope of the Rent and Mortgage Interest

(Restrictions) Acts, 1920-1933, unless the tenant proves the contrary.

In *White* v. *Bembridge* the matter arose in this way. In an action for agreed rent, the tenant produced a copy of an entry in the valuation list which ran " ground floor exempt, rooms on first floor are of gross value £16, rateable value £12." The explanation was that the ground floor had acquired the status of a post office ; so the tenant's claim that the premises, which as far as rent was concerned would belong to " Class A," were still protected, was without merits. He also appears to have undertaken the burden of proof, for the judgment of Lord Hanworth, M.R., speaks of a contention that he had " discharged the onus which lay upon him " by putting in the copy entry. His lordship said that the new Act, s. 1 (2) of which commences " As from the twenty-ninth day of September, nineteen hundred and thirty-three, the principal Acts [defined in s. 1 (1) as those of 1920-1925] shall not apply to any dwelling-house unless it is . . ." restored the contractual relationship of landlord and tenant unless the tenant could establish the contrary. But he also held that the evidence did not support the respondent's contention. Having regard to its nature, one would be inclined to say that on that very evidence the finding might have been against the tenant, wherever the burden was.

In dealing with *Heginbottom* v. *Watts*, the Court of Appeal have now applied this principle to a claim for possession of " Class C " premises, the landlord having produced a certificate of registration of decontrol. The 1933 Act provides (s. 2 (4)) that such certificates shall, unless the contrary be proved, be evidence that application has been made and of the date before which the application was made, " so however that neither a certificate of registration nor other proof of the registration of any premises under this section shall be received as evidence as to whether or not the premises consist of or include a dwelling-house to which the principal Acts apply." Thus, if the burden were on the landlord, the certificate would not take him very far. But the Court of Appeal, acceding to an argument that while the 1920 Act (s. 12 (2)) used the words " shall apply . . . where " the 1933 Act uses (s. 1 (2)) " shall not apply unless," decided that the new enactment has overridden the old statute and ruled that the burden of proving control is now upon the tenant in " Class C " cases too.

As the days of the Rent Restrictions Acts are now numbered, it seems unlikely that these decisions will be disturbed. But, with the greatest possible respect, I believe that one factor has been lost sight of in arriving at the conclusion reached. In neither case was it submitted to the Court of Appeal (or to the county court) that there was, strictly speaking, not a question of onus of proof, but of jurisdiction to be decided.

It will be remembered that the Legislature when passing these Acts set about its unusual task by fettering the action of the court, not that of the landlord. (See the judgment of Bankes, L.J., in *Barton* v. *Fincham* [1921] 2 K.B. 291, C.A., at p. 295.) It could have achieved its aim by direct interference with rights, i.e., by enacting that tenancy agreements should be deemed to contain what they did not ; or it could direct judges not to enforce rights. It chose the latter method. The guns were not spiked, but ammunition was cut off.

Thus the 1920 Act (s. 5) said : " No order or judgment for the recovery of any dwelling-house to which this Act applies, or for the ejectment of a tenant therefrom, shall be made or given unless," etc. ; and s. 3 of the 1933 Act (which replaces it) runs : " No order or judgment for the recovery of possession of any dwelling-house to which the principal Acts apply or the ejectment of a tenant therefrom shall be made or given unless the court . . ." ; and if s. 5 of the 1920 Act has been repealed, r. 18 of the 1920 Rules made " for the purpose of giving effect to this Act " (see s. 17 (1)) has not been revoked, so that the following is still law : " Where proceedings are taken in the county court for the recovery of rent of any premises to which the Act applies . . . or for the recovery of possession of any premises to which the Act applies, or for the ejectment of a tenant from any such premises, the court shall, before making an order for the recovery of such rent, or for the recovery of possession or ejectment, *satisfy itself* that such order may properly be made, regard being had to the provisions of the Act."

If it is the business of the court to satisfy itself that a statute is being observed under certain conditions, it is also the business of the court to inquire whether those conditions obtain ; and at least three times in the days when Rent Act litigation was at its height it was held that the Acts had not merely introduced a new statutory defence which had to be specially pleaded or indeed pleaded at all. The first case was *Barton* v. *Fincham*, *supra*. Then in *Salter* v. *Lask* [1925] 1 K.B. 754, C.A., a landlord had sued to recover possession part of certain premises ; the county court judge held that no such action lay, and dismissed it on that ground alone ; the Divisional Court held that there was such an action, and the tenant then introduced the question of protection. The appellant objected that no evidence of rateable value had been given in the court below, but the Divisional Court held that that did not preclude inquiry, and the Court of Appeal upheld this ruling; once there was sufficient material to put the judge upon inquiry, inquiry was his duty. More recently, in *Lefevere* v. *Hirst* (1931), 100 L.J. K.B. 733, it was again held that the defendant tenant might raise the question of protection for the first time on appeal.

These decisions were not cited in *White* v. *Bembridge* or *Heginbottom* v. *Watts*, and one cannot but feel that it would be surprising if they had been deprived of all force by the change from " shall apply . . . where " to " shall not apply . . . unless " which seems merely to reflect the reduction of scope, or by the " overriding " nature of the latter phrase, which does not purport to confer or re-confer jurisdiction.

Our County Court Letter.

DAMAGE FROM ROAD WIDENING.

In a recent case at Nottingham County Court (*Butler* v. *Arnold Urban District Council*) the claim was for £100 as damages, viz., the expenditure necessitated by the construction of a retaining wall, for the support of the plaintiff's land, owing to the support having been removed by reason of excavations for road widening. The plaintiff's case was that he was the owner of " The Spinney," in Woodthorpe-drive, and one side of his property was bounded by Scout-lane. This was originally a cart road, without footpaths, and the land on both sides was held up by banks, running to the road. These banks had been cut away, when the road was widened, and the edges had been left almost perpendicular, to a height of 3 feet. Wind and rain had caused erosion, so that the roots of the quick fence were exposed. In the absence of a retaining wall, the process of erosion would have been accelerated, and the expenses had been necessarily incurred, by reason of the improper manner in which the road widening had been done. The defence was that the work had been done in accordance with statutory powers. His Honour Judge Hildyard, K.C., held that the county court had no jurisdiction, as the dispute was a matter for arbitration. The claim was therefore dismissed.

PRIZES IN FOOTBALL POOLS.

In *Fawcett* v. *H. Littlewood, Ltd.*, recently heard at Liverpool County Court, the claim was for £70 as the amount won for sending in a correct forecast of the results of football matches. The plaintiff's case was that the letter was posted at Balham, with another letter containing an entry by his father, on Friday, the 22nd November, 1935. The plaintiff's was a winning entry, but the defendants contended that it arrived

on Monday morning, whereas the rules stipulated that all entries must be in by 5 p.m. on Saturday. The entry of the plaintiff's father (which was unsuccessful) duly arrived on the Saturday, and it was therefore extraordinary that the winning entry should have been delayed. The envelope was marked: "Received 9 a.m. 25th of the 11th," but the "9 a.m." was apparently written over something. The defendants' case was that, as pool promoters, they were not concerned with who won, and they were not obliged to accept an entry, whether they liked it or not, although it would admittedly be bad business to reject entries. Their sorter gave evidence that she received the letter after 9 a.m. on the Monday, and the alteration of "9 a.m." might have been due to her breaking her pencil or to something having been written underneath. The manager stated that 5½ per cent. of the 10,000 letters, received on a Monday morning, were delayed, instead of arriving on Saturday. It was impossible for a letter to arrive on Saturday and not be dealt with until Monday. His Honour Judge Dowdall, K.C., was satisfied that the system of sorting was efficient, and the defendants would know if a letter arrived before 5 p.m. on a Saturday. They also had a strong interest in dealing honestly with their clients, who were urged to post coupons on Thursdays, as half-a-million letters arrived on Saturday. He found as a fact that the letter did not arrive by 5 p.m. on Saturday, and the point of law (as to the defendants' discretion under their rules) did not arise. Judgment was given for the defendants, with costs.

THE MONEYLENDERS ACT, 1927.

In *Yorkshire Discount Co., Ltd.* v. *Knott*, recently heard at York County Court, the claim was for £5, with interest at 60 per cent., due under a promissory note given in December, 1934. The defence was that the interest charged was excessive. His Honour Judge Gamon, having considered the memorandum setting out the terms of the contract, held that the proper rate of interest was 48 per cent. Judgment was therefore given for the plaintiffs for £5 and £2 7s. 2d. interest, without costs.

Land and Estate Topics.

By J. A. MORAN.

Everything is going well with the market for real estate. The freehold ground rent is still the most sought after, and that accounts for a disposition among holders to mark time in anticipation of a further rise in values. Shop sites in favourable localities come next; at Banstead a few local plots received almost a record number of bids, three acres, with a house, selling for over £9,000.

Mr. Edward William Eason, the new President of the Auctioneers' and Estate Agents' Institute, is senior partner in the well-known City firm, Messrs. Reynolds & Eason, a practice which was established over a century ago. He became a member of the Institute in 1913, a Member of Council in 1924, and a Vice-President in 1928. He has been a Fellow of the Chartered Surveyors' Institution since 1897 and is a Governor of the College of Estate Management.

Mr. Eason has always taken a close interest in the educational side of the profession and is a member of the Board of Studies of the University of London in connection with the B.Sc. (Estate Management) Degree.

In the course of his Paper just read before the members of the Chartered Surveyors' Institution, Sir Lynden Macassey, K.C., offered some wise advice to expert witnesses. Anyone assuming the role of an expert witness, he said, would be well advised to avoid the excesses to which the inexperienced and over-zealous are prone. It is fatal for them to persist in refraining to recognise that there may be, and usually are, two sides to every case, and to refuse to make admissions where admissions ought fairly to be made. He could imagine nothing more useful for the students and younger members of the Institution than a course of instruction on the giving of evidence in judicial proceedings. It was not merely a science; it was an art, and could just as easily be acquired by instruction as by experience founded on trial and error, always a painful process.

The high traditions of the College of Estate Management were more than maintained in the results of the recent examinations associated with the Auctioneers' and Estate Agents' Institute and the Land Agents' Society. Luck comes everyone's way at times; but when a high standard is maintained with a persistence that borders on the monotonous, it is more than evident that all is well with headquarters. So, once more, may I be permitted to raise my hat to Mr. Adkin and his capable staff.

At East Grinstead, a first edition of "Our Mutual Friend," in two volumes, was sold for 9s. And, at Hastings, not far away, a pair of Chippendale mahogany armchairs fetched £220 and a Chippendale settee, £160.

In December, 1934, Maggs Brothers, acting for the French Government, paid £15,000 for Napoleon's letters to Marie Louise; yet, when his chair, the one in which he sat at St. Helena during his exile, was put up to auction last week, it fetched only £85.

I have much sympathy with the individual who protested, in his local police court, against his neighbour performing on a bagpipe. It reminds me of an old story of Sir Harry Lauder. A Scotsman who was dying in a hospital ward was asked if anything could be brought to him as a last relief. "The pipes," he replied. The piper came, and the Scotsman revived. But all the other patients died.

The ambiguity that characterises some property advertisements leads, very frequently, to much needless trouble. As an instance, a friend of mine was attracted by an announcement in a leading daily newspaper that "a hill farm, with pasturage for forty head of cattle, grassland cutting ten tons of hay, and very sightly," was for sale. At expense and much inconvenience, he went to view the property. At first sight he was pleased with the surroundings. The elevation and the extensive view from the path seemed very attractive. The barn appeared first, and looked to be in first-rate condition. So far, so good; but where was the house? As a matter of fact this turned out to be a negligible quantity, and when, on his way home, he perused the advertised particulars again, he found he had overlooked the fact that all reference to a residential habitation had been avoided.

The text of Sir Reginald Clarry's Bill to amend the law relating to auctioneers, house agents and valuers has just been issued. My considered opinion is that it is not likely to get much further.

Books Received.

The Law of Bona Vacantia *in Scotland*. By A. R. G. M'Millan, M.A., LL.B., Advocate. 1936. Demy 8vo. pp. xiv, and (with Index) 74. Edinburgh: W. Green and Son, Ltd. 7s. 6d. net.

International Survey of Legal Decisions on Labour Law, 1934–35 (Tenth Year). 1936. Royal 8vo. pp. li, and (with Index) 347. Geneva: International Labour Office. Price 12s. 6d.

Modern Conveyancing. By A. McDougall, M.A., B.C.L., of the Middle Temple and Northern Circuit, Barrister-at-Law. 1936. Royal 8vo. pp. xxviii, and (with Index) 273. London: Sir Isaac Pitman & Sons, Ltd. 15s. net.

"*Taxation*" *Key to Income Tax and Surtax*, 1936–37. London: Taxation Publishing Co., Ltd. 3s. 6d. net.

The Journal of Comparative Legislation and International Law. Third Series. Vol. XVIII. Part II. May, 1936. Edited by F. M. Goadby, D.C.L. London: Society of Comparative Legislation.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, are responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29-31, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

"Free of Duty"—Settled Legacy—Scope of Phrase.

Q. 3303. A, in his will, left his residuary estate to trustees upon trust to pay the income thereof to his wife, B, during her life and, after her death upon trust *inter alia*, to set apart (free of duty) and invest £1,000 in trust to pay the income thereof to his brother-in-law, C, and his sister-in-law, D, during their joint lives and the life of the survivor; and, after the death of the survivor, in trust for the testator's brother, E, absolutely. A, died some years ago, and the £1,000 was duly invested. C and D have now died and legacy duty at the rate of 5 per cent. arises on their deaths in respect of the legacy. It is contended on behalf of E that this legacy duty should be paid out of the residuary estate, but the trustees contend that the direction in the will only referred to the duty payable at the time of B's death and not to prospective duties. We shall be obliged for your opinion as to whether the legacy duty, payable on the deaths of C and D, is properly payable out of the legacy or should be paid out of the residuary estate.

A. We do not think that there is any substance in the contention made on behalf of E. The general tendency of cases is to limit the phrase "free of duty" to such duties as are ascertainable at the death of the testator as contrasted with duties payable *in futuro* and not so ascertainable. (See *Re Wedgwood* [1921] 1 Ch. 601; *Re Fenwick* [1922] 2 Ch. 775; *Re Sutherland* [1922] 2 Ch. 782; *Re Beecham* [1924] W.N. 21; *Re Sarson* [1925] Ch. 31.) If it is desired to extend the exemption from duty to future duties suitable expressions must be used, such as "Free of duty so as to include exemption from duties which will become payable on a subsequent devolution under the trusts hereinbefore contained" (per Sargant, J., in *Re Fenwick*, *ubi supra*, at p. 779).

Pre 1926 Intestacy—Freeholds and Copyholds—Curtesy—Infant Heir—Death of Curtesy Tenant—Vesting Properties in Heir now of Age.

Q. 3304. A, who was seised in her own right of freehold and copyhold lands (acquired in 1904), died intestate in 1911, leaving B, her husband, and C, her son and heir-at-law, then an infant, surviving her. Letters of administration of A's estate were granted to B. B took a life interest by the curtesy in the freeholds, but not in the copyhold. B has now died leaving a will. C attained twenty-one in 1927. What steps should be taken to perfect C's title to the freeholds? It is suggested that C's title to the copyholds is complete, although he has not been admitted on the court rolls. Is this view correct? A compensation agreement is being prepared in his name.

A. We are unable to agree that the title to the copyholds is complete. On the 1st January, 1926, we suggest that L.P.A., 1922, Sched. XII, operated to vest the legal estate in B (see para. 8, proviso (iii) of that schedule, and S.L.A., 1925, Sched. II, para. 3 and s. 30 (3). It would thus appear necessary for B's personal representatives to assure the legal estate to the adult C under S.L.A., 1925, s. 7 (5). With regard to the freeholds: on 1st January, 1926, they became vested in B as a person having the powers of a tenant for life (L.P.A., 1925, Sched. I, Pt. II, paras. 3 and 6 (*c*); S.L.A., 1925, s. 20 (1) (vii)). These freeholds are now vested in the general personal representatives of B (*Re Bridgett and Hayes' Contract*, 71 Sol. J. 910), with the duty under S.L.A., 1925, s. 7 (5), to vest them in the adult C.

L.P.A., 1925, s. 34 (3)—No S.L.A. Trustees—Vesting Legal Estate in those beneficially entitled upon Trust for Sale.

Q. 3305. The L.P.A., 1925, s. 34 (3) states as follows: "A devise bequest or testamentary appointment, coming into operation after the commencement of this Act, of land to two or more persons in undivided shares shall operate as a devise, bequest or appointment of the land to the trustees (if any) of the will for the purposes of the S.L.A., 1925, or, if there are no such trustees, then to the personal representatives of the testator, and in each case (but without prejudice to the rights and powers of the personal representatives for purposes of administration) upon the statutory trusts hereinafter mentioned." After the completion of the administration the personal representatives in whom the legal estate in land vested thereunder desire to vest the legal estate in the persons (being not more than four) beneficially entitled to the proceeds of sale upon the statutory trusts. Can they do so by simple assent or is it necessary in the circumstances for them to execute a deed of appointment and retirement of new trustees?

A. This can be done by way of a simple assent. Unless the personal representatives have assented in their own favour (which we understand not to be the case) the trusts raised by L.P.A., 1925, s. 34 (3) are not in full operation. It is (in our opinion) quite in order for the personal representatives (as such) to assure the property in any way desired by those absolutely entitled in equity.

Will—Class Gift—Wills Act, 1837, s. 33.

Q. 3306. A, by his will, dated January, 1930, gave and bequeathed the residue of his estate unto his trustees upon trust for sale and to divide the proceeds as follows: "amongst all my children including my adopted daughter B in equal shares and proportions, absolutely." B pre-deceased the testator who has himself just died, leaving eleven children him surviving. B herself left six children her surviving, five of whom have survived the testator, but the other one has died leaving issue. Although B is referred to in the will as an adopted daughter, she was in fact a child of the testator and his wife born before marriage. Your opinion is requested as to whether, having regard to s. 33 of the Wills Act, 1837, and ss. 1 and 3 of the Legitimacy Act, 1926, and the rule relating to gifts to a class, the children of B and the children of her deceased daughter takes under the gift of residue in the will of the deceased. Reasons and authorities will be appreciated.

A. This is a class gift notwithstanding the naming of B. (See observations of Lords Davey and Macnaghten in *Kingsbury* v. *Walter* [1901] A.C. 187. Section 33 of the Wills Act, 1837, is not applicable to a class gift. The class is not ascertained until the death of the testator. Thus, there is no gift to a member of the class who predeceases the testator (*Olney* v. *Bates* (1855), 3 Drew 319; *Browne* v. *Hammond* (1858), Johns 210; *Re Harvey's Estate* [1893] 1 Ch. 567). We would observe that had the section applied the interest of B would have passed under her will or as in her intestacy. It is thus not necessary in this case to consider the effect of the Legitimacy Act, 1926, upon *Dickinson* v. *North* (1863), 9 L.T. 299.

To-day and Yesterday.

LEGAL CALENDAR.

11 MAY.—On the 11th May, 1812, Spencer Perceval, Prime Minister and former Attorney-General, was murdered in the lobby of the House of Commons.

12 MAY.—On the 12th May, 1809, Mr. Henry Wellesley, the Secretary of the Treasury, was awarded £20,000 damages against Lord Paget, who had eloped with his wife. He must have owed a good deal to his counsel, Mr. Garrow, who " with great eloquence and feeling depicted the previous state of happiness enjoyed by the plaintiff and his wife, and recounted the numerous offspring, the fruit of their connubial intercourse. He then drew an afflicting picture of the mental distress into which the incontinence of his lady had plunged him. Nor was he less eloquent in describing the misconduct of the defendant."

13 MAY.—On the 13th May, 1857, Thomas Bacon, a smith, and Martha, his wife, were tried for the murder of their two infant children. The man was acquitted and the woman found guilty, but insane. She afterwards confessed that she alone committed the crime. This was neither the first nor the last appearance of the unhappy Bacon in the dock. A few months before, he had been acquitted of arson at Lincoln after his house had mysteriously caught fire. The notoriety of these trials caused gossip about his mother's death two years earlier, and, on exhumation, the body proved to be full of arsenic. He was tried for murder, but convicted of the lesser offence of administering poison with intent to murder. Sentence of death was recorded.

14 MAY.—The new Inner Temple Hall was opened by Princess Louise on the 14th May, 1870. A magnificent *déjeuner* was arranged for the occasion, and we are told that " conspicuous among less important and less effective decorations were the fair faces and bright toilettes of the ladies by whom the gallery was filled." The Lord Chancellor and the Lord Chief Justice were there in their ceremonial robes, and the Princess delivered a cordial message from " the Queen, my dear mother."

15 MAY.—In 1819, a great reform meeting held in St. Peter's Fields, Manchester, was broken up with bloodshed by the yeomanry—the famous " Peterloo Massacre." Henry Hunt, the politician who had presided at the meeting, was arrested for his connection with it, being tried and convicted at York Assizes, after proceedings during which he assumed considerable latitude, violently attacking the Crown counsel. On the 15th May, 1820, he was brought up for sentence in the King's Bench and condemned to be imprisoned in Ilchester Gaol for two years and six months.

16 MAY.—On the 16th May, 1587, Lord Chancellor Hatton wrote an interesting letter to the Benchers of Gray's Inn. He said : " After my very hartie commendacions understanding that Mr. John Lancaster, a gentleman of your howse hath receved some discountenance ffor that in a choice of ancients . . . divers of his punies have been called and himself left out I am now to pray you . . . to gyve him such place and degree . . . as is due to his continuance . . . I ffor my part wil take myself beholding to every one of youe herein and wil be as readie to requite it whearin any of youe shall have occasion to use me . . . Your very loving ffriend, Christ : Hatton Canc."

17 MAY.—Sir William Cordell, Master of the Rolls, died at the Rolls House in Chancery Lane on the 17th May, 1581, having enjoyed his office for over twenty-three years under Elizabeth as well as Mary. He was buried at Long Melford, where he possessed a great house at which he had gloriously feasted the Queen three years before on the occasion of a progress in Suffolk. It is curious that he should have preserved her favour though he owed his appointment to Mary, whose Solicitor-General he had been.

THE WEEK'S PERSONALITY.

For Spencer Perceval, his friends had an unbounded admiration, and certainly, his dogged obstinacy had great value in the crisis of the Napoleonic Wars. He was honest and disinterested in his public life, and yet there was another side to the picture racily expressed by Sidney Smith in his criticism of his Irish policy : " I cannot describe the horror and disgust which I felt at hearing Mr. Perceval call upon the then ministry for measures of vigour in Ireland. If I lived at Hampstead upon stewed meats and claret ; if I walked to church every Sunday before eleven young gentlemen of my own begetting, with their faces washed and their hair pleasantly combed ; if the Almighty had blessed me with every earthly comfort—how awfully would I pause before I sent forth the flame and the sword over the cabins of the poor, brave, generous, open-hearted peasants of Ireland." Again he wrote of this talented mediocrity : " You tell me he is faithful to Mrs. Perceval and kind to the Master Percevals ! These are, undoubtedly, the first qualifications to be looked to in a time of the most serious public danger ; but somehow (if public and private virtues must always be incompatible) I should prefer that he destroyed the domestic happiness of Wood or Cockall, owed for the veal of the preceding year, whipped his boys and saved his country."

DEFINING " GENTLEMAN."

At a recent dinner, Lord Hewart told how, together with Avory, J. and Shearman, J., he had once joined in the invidious task of trying to define a gentleman, one considering him to be a man who is never rude unless he means to be and another maintaining that he was " as gentle as a woman and as manly as a man." The former definition recalls that well-worn retort of F. E. Smith to a cantankerous county court judge : " The difference between us is that I am trying to be offensive and you can't help it." The latter definition rather perversely brings to mind Bowen's observation on one of his colleagues in the Court of Appeal : " I don't know whether to call him my learned brother or my learned sister." Excellent material for comparison in this connection must have been provided in the Court of Exchequer when it was described as consisting of four judges—Graham, who was a gentleman but no lawyer, Hullock, who was a lawyer but no gentleman, Chief Baron Richardson, who was both, and Garrow, who was neither." Graham, of course, was the judge who carried his antiquatedly elaborate politeness to the extent of apoligising to a criminal whose name he had omitted to read out in a list of death sentences.

SICK-ROOM READING.

In his book of memoirs, Mr. Justice Avory's clerk tells how, during an illness, every effort to save the great judge from being bored to distraction in a state of inactivity fell flat. Novels were no use. Even legal biography failed to hold him. At last, we are told, he was given the annual volume of statutes just published, and, after that, there were no more complaints of boredom. He was soon deep in a book which fascinated him. That little story suddenly made credible another which is told of the great Baron Parke, and which hitherto I had regarded as apocryphal. It is said that on one occasion he took a special demurrer to the bedside of a learned friend who was seriously ill. " It was so exquisitely drawn " he said, " that I felt sure it must cheer him to read it." Probably he was right. It was Baron Parke who once fainted in the House of Lords, cold water, hartshorn and other restoratives being applied in vain. At length someone had an inspiration and rushed to the library for a large musty volume of the old statutes. The charm of the well-known smell immediately revived him and soon he was perfectly well.

Notes of Cases.

House of Lords.

Christie and Others *v.* The Lord Advocate (on behalf of Commissioners of Inland Revenue).

Lord Blanesburgh, Lord Thankerton, Lord Russell of Killowen, Lord Macmillan and Lord Roche.
17th February; 6th March, 1936.

REVENUE—ESTATE DUTY—MOTHER ENTITLED TO ONE-TENTH SHARE OF INCOME FROM TRUST FUND—CHILDREN TO SUCCEED TO THE SHARE ON HER DEATH—PROPERTY DEEMED TO PASS—PROVISION IN WILL THAT SHARE OF INCOME TO BE REDUCED ON DEATH OF TESTATOR'S WIDOW—EFFECT OF ON CALCULATION OF DUTY—FINANCE ACT, 1894 (57 & 58 Vict., c. 30), ss. 1, 2, 7 (5) and (7).

Appeal by trustees and executors against a decision of the Commissioners to the First Division of the Court of Session, reversing a decision of the Lord Ordinary in Exchequer, allowing an appeal by the present appellants from a decision of the Commissioners of Inland Revenue, the respondents, upholding an assessment to estate duty.

A testator died in October, 1930, having made a will in May, 1896, in which it was provided, *inter alia*, that income of the residue of his estate was to be divided into ten equal shares, of which his wife was to receive five and his four daughters and his sister-in-law one each, during their respective lives. It was further provided that, if any of the daughters died leaving issue, her share of income should be applied for the maintenance and education of the issue until the youngest should have attained the age of twenty, and thereafter should be paid in equal portion during their lives to such of them only as were daughters. Finally, there was a provision that, after the death of the testator's widow, no beneficiary under the will should receive more than £600 a year from the income of the trust fund. In May, 1933, one of the testator's daughters died, leaving a boy and two girls. The tenth share of income which she had been enjoying amounted to £2,800 a year. In March, 1934, the testator's trustees were assessed for estate duty in respect of part of the testator's trust property which, it was contended, had passed to the three children on their mother's death. The value of the property taken to have passed was £68,546, or one-tenth of the value of the whole trust estate. It was in respect of that assessment that the trustees of the testator's will and the mother's executors now appealed.

LORD RUSSELL OF KILLOWEN said that the Lord Ordinary (Lord Carmont) had held, following *Cowley (Earl)* v. *Commissioners of Inland Revenue* [1899] A.C. 198, that there had been, on the mother's death, a true passing of property within the meaning of s. 1 of the Finance Act, 1894: that the property which had been passed was not, however, the capital producing the mother's share of income, but her life interest; and that that life interest with all its incidents, including its possibilities of reduction and increase, must be valued under s. 7 (5) of the Act: he had accordingly recalled the assessment. In the First Division, the Lord President (Lord Clyde) had been of opinion, following *Cowley's Case*, *supra*, that one-tenth of the settled property passed within the meaning of s. 1 on the mother's death, but that even if the case fell under s. 2 (1) (*b*) of the Act, the valuation under s. 7 (7) would produce the same result as would a valuation under s. 7 (5) of property passing within the meaning of s. 1. Lord Blackburn thought the case came under s. 2, but that what must be deemed to pass on the mother's death was an interest entitling her issue to one-tenth of the income, and that the valuation under s. 7 (7) must be on that footing and without regard to possible future reduction. Lord Morison was of opinion that it was a s. 2 (1) (*b*) case, the value of the property thus deemed to pass being (under s. 7 (7)) the principal value of one-tenth of the settled property. Lord Fleming's view was identical with that of the Lord President. The judges of the First Division, therefore, while agreeing in the result, had not been unanimous with regard to the sections applicable. He (the noble lord) was of opinion that property passed within the meaning of s. 1, for the reasons given by Lord Carmont, the Lord President, and Lord Fleming, and that the property passing was that which produced the one-tenth share of income to which the mother had been entitled immediately before her death, and which, immediately after it, became applicable to the maintenance and education of her children. As had been said by Lord Macnaghten in *Cowley's Case* [1899] A.C., at p. 211, the Act of 1894 had no regard to the destination of property which passed, or to the interest of the deceased, which, if it were a limited interest, could never pass. That case, which was conclusive of the present, had established that what passed on the death of the first equitable tenant for life under a settlement of real estate, was not the interest of the first life tenant, nor that of the second, who succeeded him, but the settled property itself. Here, therefore, there had passed, on the mother's death, the capital fund producing the income to which she had been entitled. It had been further argued for the appellants that, even if that were so, what should be valued for determining the duty payable, was the right to one-tenth of the income reducible on the death of the testator's widow to £600 a year. For that *Re Cassel, Public Trustee* v. *Mountbatten* [1927] 2 Ch. 275, had been cited. That case was no authority justifying a departure from the principles laid down in *Cowley's Case*, *supra*, The observations of Maugham, J., in *Re Northcliffe, Arnholz* v. *Hudson* [1929] 1 Ch. 327, at pp. 331, 332, dealing with the death of a tenant for life of an aliquot share of residue, however, appeared to the noble lord to be relevant to consideration of the present case. The appeal should accordingly be dismissed.

The other noble and learned lords agreed.

COUNSEL: *James Keith*, K.C., and *R. P. Morison*, for the appellants: *The Lord Advocate* (T. M. Cooper, K.C.), *J. H. Stamp*, and *T. B. Simpson*, for the respondents.

SOLICITORS: *Stoneham & Sons*, agents for *Simpson and Marwick*, Edinburgh, for the appellants; *Sir John Houldsworth Shaw*, for *Stavi A. Gillon*, Edinburgh, for the respondents.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Court of Appeal.

Rich *v.* London Passenger Transport Board.

Lord Wright, M.R., Romer, L.J., and Charles, J.
1st and 2nd April, 1936.

TRANSPORT — LONDON TRANSPORT — OMNIBUS COMPANY — TAKEN OVER BY BOARD—DIRECTOR—LOSS OF OFFICE—COMPENSATION—CALCULATION—LUMP SUM OR ANNUAL PAYMENTS—LONDON PASSENGER TRANSPORT ACT, 1933 (23 Geo. 5, c. 14), s. 73, Sched. 14.

Appeal from a decision of MacKinnon, J.

The plaintiff was managing director at a salary of over £650 a year of an omnibus company whose omnibuses were taken over by the London Passenger Transport Board in July, 1934, under the London Passenger Transport Act, 1933. He refused a post at a lower salary offered to him in the Board's organisation and subsequently claimed compensation under s. 73 of the Act. The standing arbitrator awarded him £130 a year for life and at the same time stated a special case for the opinion of the High Court. The case was considered by MacKinnon, J., and this appeal raised the questions (1) whether the arbitrator might at his discretion award an annual sum or a lump sum or could be called upon by the claimant as of right to do one or the other, (2) what scale the arbitrator should apply when he arrived at an annual payment for compensation and desired to turn it into a lump sum.

LORD WRIGHT, M.R., in giving judgment, said that the question was as to the proper amount payable under s. 73 (6), and Sched. 14 of the Act. The first point was whether the

applicant had an option to require either an annual sum or a lump sum. The learned judge held that he had not, but that the arbitrator had a discretion. The court agreed with that decision. His Lordship assumed that under para. 4 of the Schedule the arbitrator had power either to award a lump sum or an annual sum, and, had it been necessary in this case, he would have been disposed so to decide. As to the second point, the proviso to para. 4 declared that "in no case shall the compensation payable exceed the amount which under the Acts and rules relating to Her Majesty's civil service and in force on 13th August, 1888, would have been payable to a person on abolition of office." That related solely to amount and in no way specified how the arbitrator was to proceed in exercising his statutory discretion. If he awarded an annual payment, he would have to take into account items (*a*) to (*f*) of para. 4, and if he went further and awarded a lump sum, he would have to apply some table of lives to the sum so ascertained. There was no direction to apply any particular actuarial tables. It was when he arrived at the lump sum that the proviso came in, and if the sum exceeded what the proviso specified, it would have to be reduced accordingly. The Acts and rules referred to in the proviso were the Superannuation Act, 1859, the Pensions Commutation Act, 1871, and the regulations made by the Treasury on July 27th, 1871 (repealed by the Commutation of Pensions Order, S. R. & O., 1913, No. 972). The court must assume that that regulation prescribing tables was duly made under s. 7 of the Act of 1871. It had been argued that the Acts and rules only fixed a limit for annual payments and not for lump sums. There was no ground for so limiting para. 4. His Lordship added that in the circumstances of this case the court had acted extra-judicially in answering those questions, but it had done so at the request of the parties.

ROMER, L.J., and CHARLES, J., agreed.

COUNSEL: *Comyns Carr*, K.C., and *Sir George Jones*; *Monckton*, K.C., and *Fox-Andrewes*.

SOLICITORS: *J. R. Cort Bathurst*; *Bircham & Co.*

Reported by FRANCIS H. COWPER Esq., Barrister-at-Law.]

Appeals from County Courts.

Ebbw Vale Steel, Iron and Coal Co. Ltd. *v.* Williams.

Slesser, Greene and Scott, L.JJ. 3rd April, 1936.

WORKMEN'S COMPENSATION—"INCAPACITY . . . TREATED AS TOTAL"—PROBABILITY OF OBTAINING WORK—GROUNDS FOR REFUSING ORDER OF TOTAL INCAPACITY—"CONTINUING EFFECTS OF INJURY"—DETERMINATION OF EMPLOYMENT—WORKMEN'S COMPENSATION ACT, 1931 (21 & 22 Geo. 5, c. 18), s. 1.

Appeal from Newport County Court.

A collier was certified as suffering from miner's nystagmus, but as being fit for light work. In December, 1933, the employers submitted to an award for compensation on the basis of total incapacity and for a while paid 25s. 1d. a week compensation. Subsequently, having given him notice terminating his engagement, they applied for a review under s. 11 of the Workmen's Compensation Act, 1925, claiming that by reason of the termination of his employment there had been a change of circumstance and that they could no longer be required to pay him more than the amount of compensation fixed on a basis of partial incapacity (i.e., 7s. 1d. a week), and relied on the decision of the House of Lords in *Barstow* v. *Ingham's Thornhill Collieries Ltd.* [1934] A.C. 303. The learned county court judge held that the decision applied and operated to take the applicant's case out of s. 1 of the Workmen's Compensation Act, 1931. He held that in the present state of the labour market it was not probable that he would "but for the continuing effects of the injury be able to obtain work in the same grade in the same class of employment as before the accident," and that, therefore, his partial incapacity could not be treated as total incapacity.

SLESSER, L.J., allowing the workman's appeal, said that the manager of the respondents' colliery had given evidence that: "If the workman had not had nystagmus he would probably have been working for us. I make a practice of re-engaging old workmen if I need them. I was instructed to give Williams notice. If he had recovered, I should employ him." That statement took the case out of the ambit of *Firbeck Main Collieries Ltd.* v. *Hopewell*, 25 B.W.C.C. 607, and *Barstow's Case*, *supra*. They had no application to a case where there was evidence that the man would have been employed in his own job, whether notice had been given to him or not, and whether he was in the employment of the employers or not when he applied for the old job. The learned judge was wrong in holding himself bound by *Barstow's Case*, which was dealing in a limited way with the case of a man only being given a chance of employment when there was a contract of employment still existing. On the manager's evidence, that had no application to the present case. His Lordship was inclined to think that, had the learned judge rejected that evidence, which was that of the employer himself, he would have acted unreasonably.

GREENE and SCOTT, L.JJ., agreed.

COUNSEL: *Cave*, K.C., and *A. A. Warren*; *William Shakespeare* and *J. Pugh*.

SOLICITORS: *Smith, Rundell, Dods & Bockett*, agents for *T. S. Edwards & Son*, Newport; *Furniss, Stephen & Co.*, agents for *A. J. Prosser*, Cardiff.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—Chancery Division.

In re Ricarde-Seaver's Will Trusts; Midland Bank Executor and Trustee Co. Ltd. *v.* Sandbrook.

Luxmoore, J. 12th March, 1936.

TRUST—WILL—DIRECTION TO ACCUMULATE—CONTINGENT INTEREST—INTERMEDIATE INCOME BEFORE VESTING—DESTINATION—TRUSTEE ACT, 1925 (15 & 16 Geo. 5, c. 19), ss. 31, 69.

A testatrix who died in July, 1932, directed her trustees to stand possessed of the residue of her estate in trust "during the term of twenty-one years from my death, if Margaret Sandbrook, the mother of John Peter Sandbrook, and the said John Peter Sandbrook shall so long live (it being my wish that no payment be made to the said John Peter Sandbrook during the lifetime of the said Margaret Sandbrook) yearly and every year to receive the sum of £100 free of duty and accumulate the same by investing the same and the resulting income thereof in any investments authorised by law to trustees and upon the expiration of the said term of twenty-one years or upon the death of the said Margaret Sandbrook whichever shall first happen to hold the accumulated funds in trust for the said John Peter Sandbrook absolutely and thereafter also to pay to him free of duty an annuity of £100 during the remainder of his life: Provided always that if the said John Peter Sandbrook shall be under the age of twenty-one years or shall die in the lifetime of the said Margaret Sandbrook and before the expiration of the said term the accumulated funds and the investments representing the same with all unexpended income thereof shall sink into and form part of my residuary estate." There survived the testatrix Margaret Sandbrook and John Peter Sandbrook, who attained twenty-one years in September, 1935. The question arose whether despite the words "it being my wish that no payment be made to the said John Peter Sandbrook during the lifetime of the said Margaret Sandbrook," the trustees should pay the income of the accumulations to him from his attaining the age of twenty-one years until he became absolutely entitled to the accumulated fund (should he become so entitled).

LUXMOORE, J., in giving judgment, said that the claim of John Peter Sandbrook was made under s. 31 of the Trustee

Act, 1925. It had been argued that s. 69 (2) applied, but it did not, for s. 31 did not confer a power on the trustees, but imposed a statutory duty to pay notwithstanding the terms of the will. This decision was in accordance with *In re Spencer* [1935] Ch. 533, at p. 540.

COUNSEL: *Havers; E. Bodkin; E. V. White; Wilfrid Hunt; Hon. Benjamin Bathurst; F. Fuller.*

SOLICITORS: *Torr & Co.*, agents for *A. Simpson, Coulby & Drabble*, of Nottingham; *Scadding & Bodkin; Reid, Sharman & Co.; Rubinstein, Nash & Co.; Long & Gardiner; H. B. Nisbet & Co.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

In re Hulton's Will Trusts; Midland Bank Executor and Trustee Co. Ltd. *v.* Thompson.

Clauson, J. 6th and 7th May, 1936.

WILL—CONSTRUCTION—TRUST ESTATE—ANNUITY TO WIFE CLEAR OF DEDUCTIONS—OTHER ANNUITIES SUBJECT TO IT—INCOME FEE CHARGED BY CORPORATION TRUSTEE—INCIDENCE.

The testator died in May, 1925, his will being proved in June. His estate exceeded £2,000,000. He directed his trustees to hold his residuary estate in trust out of the yearly income of the trust estate to pay his wife during her life such an amount as would give her a clear yearly sum of £12,000 after paying and deducting super-tax and income tax and subject thereto on other trusts as to both capital and income for the benefit of his children. The testator appointed the plaintiff company and his wife to be executors and trustees of his will, declaring the plaintiffs entitled to remuneration according to the scale of fees in force at the date of his will or such other scale as he and they might agree on. He also gave his wife the leasehold house occupied by him at the date of his death during her life. The plaintiffs charged an income fee of 15s. per cent. The question arose whether any part of this fee should be charged against the annuity.

CLAUSON, J., in giving judgment, said that this was not a question between tenant for life and remainderman but between persons entitled among them to the income of the estate. The question was whether the trustees should apportion the income fee among them. This fee could be regarded either as a legacy to the trustee in consideration of his work as such or as an authorised trust expenditure. In this case those entitled to the residuary income were to take after the annuity had been paid in full clear of all deductions. Whether this was looked at as a legacy or an authorised expenditure, it must be charged against the residuary income. *In Re Bentley* [1914] 2 Ch. 456, did not assist this case.

COUNSEL: *Wilfrid Hunt; G. Upjohn; Hon. Denys Buckley.*

SOLICITORS: *Linklaters & Paines; Withers & Co.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Desoutter Bros. Ltd. *v.* J. E. Hanger & Co. Ltd. and Others.

MacKinnon, J. 28th February, 1936.

ROYALTIES—INVENTION—LUMP SUM PAID FOR RIGHT TO USE PATENT FOR DEFINITE PERIOD—WHETHER SUM PAID BY WAY OF INCOME OR CAPITAL.

In December, 1934, the plaintiffs and the defendants entered into a contract whereby, in consideration of a payment to them of £3,000, the plaintiffs granted the defendants a licence to use artificial leg parts made in accordance with certain letters patent belonging to the plaintiffs, for a period of five years, the defendants having the right to pay the £3,000 by an initial sum of £1,000 and subsequent instalments. When, under that contract, £500 became due to the plaintiffs, the defendants paid that sum after deducting from it £112 10s. which they claimed they were entitled to deduct in respect of income tax. The plaintiffs disputed the deduction and brought this action in respect of it.

MACKINNON, J., said that the whole question, an important one, was whether the defendants had been right in deducting income tax on the ground that the payment to be made under the agreement was a payment in the nature of income. Rule 19 (2) of the All Schedules Rules under the Income Tax Act, 1918, provided: "Where any royalty, or other sum, is paid in respect of the user of a patent, wholly out of profits or gains brought into charge to tax, the person paying the royalty or sum shall be entitled, on making the payment, to deduct and retain thereout a sum representing the amount of the tax thereon at the rate . . . of tax in force during the period through which the royalty or sum was accruing due." The word "royalty" was not used in the agreement of December, 1934, but in the rule it was used in connection with user of a patent. There had been payment of a lump sum which entitled the defendants to make all or any use they chose of the patent. It was most material to observe that it was a lump sum payment in advance of the anticipated use of the patent rights. He (his Lordship) found great guidance in *Constantinesco* v. *I.R.* (1927), 43 T.L.R. 727, where an award of £3,000 had been made for the past user of certain inventions. The payment was there held to be by way of income and not capital. Rowlatt, J., had, at p. 740, neatly anticipated the point now before the court, when he said: "I have not the least doubt that you may pay a lump capital sum in lieu of royalties, or to capitalise what is really a royalty . . . for the use of a patent . . . Supposing, before the user, it is said: 'Now pay £25,000 . . . and use it (the invention) as much as you like, for a definite time or for the whole length of the patent.' That will clearly be a lump sum. It would not be parting with the patent, because other people might use it, but it would clearly be a capital sum . . ." The case now before the court was the realisation of Rowlatt, J.'s, hypothetical case. There was an agreement by which the plaintiffs said: "Pay £3,000 and use the patent for five years." It was not the case of an estimated sum after the patent had been used. He (his Lordship) was therefore of opinion that the action succeeded, as the payment of £3,000 was by way of capital and not income.

COUNSEL: *Cyril King*, for the plaintiffs; *L. C. Graham-Dixon*, for the defendants.

SOLICITORS: *Alfred Cox & Son; Clifford-Turner & Co.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Executors of Lord Hatherton *v.* Commissioners of Inland Revenue.

Lawrence, J. 16th March, 1936.

REVENUE—MINING RIGHTS—LEASE OF—FREE DELIVERIES OF COAL TO LESSOR OR APPOINTEES PART OF THE CONSIDERATION—DUTY LEVIABLE ON "RENTAL VALUE"—"RENT"—ASSESSMENT TO DUTY ON DELIVERIES OF COAL—WHETHER VALID—FINANCE (1909–1910) ACT, 1910 (10 Edw. 7, c. 8), ss. 20, 24.

Appeal from the decision of a referee appointed under s. 33 (2) of the Finance (1909–1910) Act, 1910.

In July, 1899, a testator granted a lease of certain mines to a limited company which agreed, *inter alia*, to supply to the lessor or his appointee(s) annually, free of charge, up to 100 tons of the best coal for domestic purposes that should be raised from the mines. Up to fifty tons were similarly to be delivered annually to the lessor's agents or their appointees. Under s. 20 of the Act of 1910, the Commissioners made assessments to mineral rights duty on the value of the free coal thus delivered. By s. 20 (1) a duty may be levied on the rental value of the right to work minerals. In s. 20 (2) rental value is taken to be "where the right to work the minerals is the subject of a mining lease, the amount of rent paid by the working lessee . . ." By s. 24 "The expression 'rent' . . . shall . . . be construed as including any fine, premium or foregift . . . Where any rent is paid or rendered otherwise than in money

or money's worth, the amount of the rent shall be taken to be such sum as the Commissioners consider to be the value thereof. . . ." It was contended for the lessor that by "rent" and "rental value" the Act meant what was strictly called rent at common law and that the essentials of common law rent were absent from this supply of free coal. For the Crown, it was contended that "rent" was not used in that narrow sense, but included every part of the consideration for the lease, including, therefore, the supply of free coal. The referee having decided that the assessment was bad, the Crown appealed.

LAWRENCE, J., said that the appeal must, in his opinion, be allowed. The respondents, in contending that "rent" and "rental value" in s. 20 of the Act of 1910 meant rent in the common law sense, and that the free coal was not rent of that kind, had argued, firstly, that common law rent must be reserved to the lessor and not to a stranger, whereas the free coal was reserved to the lessor's nominees or agents; secondly, that a common law rent must be reserved by apt words, as had duly been done in a different clause of the lease, and that the wording with regard to the free coal did not include the word "reservation" and was not apt to make the deliveries of coal into rent; and thirdly, that rent could not be a reservation of something in being which formed part of the land demised. Authorities had been cited which appeared to support those propositions. In view, however, of the language of s. 20 of the Act, he (his lordship) was of opinion that the assessment was proper. The section imposed a duty on the value of all rights to work minerals, and it seemed to him that the words "all rights" contemplated not only what were strictly leases, the consideration for which might strictly be called rent, but would, quite apart from the language used in the definition section, s. 24, include other forms of tenure not falling within the description of leases. That view was confirmed by the definition in s. 24 of a mining lease as applying to a licence to get minerals. Accordingly, it appeared that the expressions "rent" and "rental value" with which the statute was dealing were not to be confined to what was rent or rental value under the old common law, but included the consideration, whatever it was, for the granting of the right to win the minerals. Here, part of that consideration had been the supply of free coal under the lease. As "rental value," it was, in his opinion, properly a basis of assessment.

COUNSEL: *The Solicitor-General* (Sir Donald Somervell, K.C.) and *J. H. Stamp*, for the Crown; *E. G. Hilton Weeks*, for the respondents.

SOLICITORS: *Solicitor of Inland Revenue; Gibson & Weldon*, Agents for *Hand, Morgan & Co.*, Stafford.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

MacKinnon *v.* Peate and Another.

Lord Hewart, C.J., du Parcq and Goddard, JJ.
24th April, 1936.

ROAD TRAFFIC—HEAVY MOTOR CAR—LADEN WEIGHT—CONCESSION IF REGISTERED "ON OR AFTER" A CERTAIN DATE—VEHICLE REGISTERED BEFORE THAT DATE—WHETHER CONCESSION APPLICABLE—MOTOR VEHICLES (CONSTRUCTION AND USE) REGULATIONS, 1931, S.R. & O. 1931, No. 4—MOTOR VEHICLES (CONSTRUCTION AND USE) (AMENDMENT) PROVISIONAL REGULATIONS, 1931.

Appeal by case stated from a decision of Cheshire Justices.

An information was preferred against the respondents by the appellant, MacKinnon, an inspector of weights and measures, for that on the 20th September, 1935, they did permit the use on a public road of a vehicle which did not comply with the provisions of para. 59 of the Motor Vehicles (Construction and Use) Regulations, 1931, with regard to total laden weight, contrary to s. 111 of the Road Traffic Act, 1930. Paragraph 59 provides that, in the case of a heavy motor car with four wheels, the total weight transmitted by all the wheels to the road shall not exceed twelve tons. By para. 10 (ii) of The Motor Vehicles (Construction and Use) (Amendment) Provisional Regulations, 1931, the total weight shall, in the case of a heavy motor car propelled by steam, if it was registered under the Roads Act, 1920, "on or after the 1st January, 1932," not exceed thirteen tons if it is fitted with pneumatic tyres. At the hearing of the information, the following facts were proved or admitted: the respondents' vehicle was a steam wagon having four wheels fitted with pneumatic tyres. Twenty m.p.h. was painted on it as its maximum permissible speed. The total laden weight of the vehicle was found by the appellant at the material date to be thirteen tons. The vehicle was registered on the 9th September, 1931. It was contended for the respondents that the vehicle came within para. 10 (ii) of the Provisional Regulations of 1931, inasmuch as, having been registered on the 29th September, 1931, it complied with the condition in the paragraph with regard to registration "on or after the 1st January, 1932." It was contended for the appellant that para. 10 of the Provisional Regulations did not apply to the vehicle, because, in view of its registration in September, 1931, it was not registered "on or after the 1st January, 1932," and that the vehicle consequently exceeded the maximum weight as permitted by para. 59 of the Regulations of 1931. The justices, being of opinion that para. 10 of the Provisional Regulations of 1931 was applicable to the vehicle, dismissed the information.

LORD HEWART, C.J., said that in para. 10 of the Provisional Regulations there was a clear contrast between vehicles registered at different times under the Roads Act, 1920, namely, under sub-para. (i), those registered before the 1st January, 1932, and, under sub-para. (ii), those registered on or after that date. In his opinion, para. 10 (ii) was limited to vehicles as to which the act of registration took place on or after the 1st January, 1932. The justices were clearly mistaken in the decision to which they had come. The appeal would be allowed, and the case must be remitted to them with a direction to find the offences charged proved.

DU PARCQ and GODDARD, JJ., agreed.

COUNSEL: *John Marnan*, for the appellant; *Frank Powell* (*Norman Parkes* with him), for the respondents.

SOLICITORS: *Gregory, Rowcliffe & Co.*, agents for *Geoffrey C. Scrimgeour*, Chester; *Jaques & Co.*, agents for *Gittins Jones & Parkes*, Oswestry.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Hawkins *v.* Thames Stevedoring Co. Ltd. and Union Cold Storage Co. Ltd.

Atkinson, J. 6th, 7th, 8th and 11th May, 1936.

FACTORY ACTS—PROCESS OF UNLOADING SHIP IN DOCK—UNCOVERED HATCHWAY—DEFECTIVE FENCING—INADEQUATE LIGHTING—INJURY TO INVITEE WORKMAN NOT EMPLOYED IN THE PROCESS—COMMON LAW AND STATUTORY DUTIES OF SHIPOWNERS AND PERSONS RESPONSIBLE FOR UNLOADING — DOCKS REGULATIONS, 1934, DATED THE 1ST JUNE, 1934 (S.R. & O., 1934, No. 279), Regs. 12, 37.

Action for damages for personal injuries.

The plaintiff was in May, 1935, engaged in work upon the refrigerators of a steamship belonging to the second defendants, while she was in dock. He was not in the employ of any of the defendants. The owners of the ship, the second defendants, had engaged the first defendants to undertake the discharge of the ship's cargo. On the 18th May, the plaintiff fell through an uncovered hatch situated near where he was working, and received severe injuries. The first defendants had previously engaged a shore-gang whose duties were *inter alia* to lower the derricks and clean the decks in preparation for the ship's departure. The court found as a fact that the shore-gang were employed by the first defendants. The day before the accident, the shore-gang replaced the ship's hatch covers with

the exception of that covering a part of the hatch through which the plaintiff fell. The plaintiff contended that both defendants had been guilty of negligence and of breach of a statutory duty, and that those defaults had caused the accident. *Cur. adv. vult.*

ATKINSON, J., said that the plaintiff was working on the ship by the invitation of the owners, and that they were, therefore, under a duty at common law to take care that the ship should be reasonably safe for him. (Per Lord Hailsham, L.C., in *R. Addie & Sons (Collieries) Ltd.* v. *Dumbreck* [1929] A.C. 358, at pp. 364, 365). By Reg. 12 of the Docks Regulations, 1934, all parts of a ship to which persons employed may be required to proceed in the course of their employment must be efficiently lighted "when the processes are being carried on." "Processes" were defined in the regulations as *inter alia* the processes of loading, unloading, moving and handling goods in any ship on, or at any dock, wharf, or quay. The plaintiff contended that it was settled law that the process of unloading was not complete until all the hatch covers were replaced. The defendants argued that the process was complete when (1) either the cargo was removed, or (2) the cargo having been removed, the hatches were covered or those left uncovered were fenced. In his (his lordship's) opinion, the question was settled by authority. In *Lysons* v. *Andrew Knowles & Sons Ltd.* [1901] A.C. 79, the very question had arisen in connection with loading, and it had been clearly held that that process was not complete until all the hatch covers had been replaced (see per Lord Halsbury, L.C. [1901] A.C., at p. 89). In *Manchester Ship Canal Co.* v. *Director of Public Prosecutions* [1930] 1 K.B. 547, the same rule had been applied to the process of unloading. On the date of this accident, therefore, the process of unloading was still in process of being completed. The defendant owners had accordingly committed a breach of their common law duty and of Reg. 12. It followed that the first defendants had necessarily been guilty of a breach of No. 37 of the same regulations, by which a hatch of the type in question must be either covered or securely fenced. With the process of unloading incomplete, the fence round the uncovered hatchway was sagging and inadequate. That constituted a breach of the regulation. The second defendants were invitees on board the ship. They were, therefore, also under a common law obligation to another invitee working there to warn him of any danger which they had created. He (his lordship) thought that both the defendant companies had failed to discharge their common law obligations to the plaintiff. It had also been argued for the first defendants that the plaintiff was not within the benefit conferred by Reg. 37, because he was not employed in the process of unloading. In *Manchester Ship Canal Co.* v. *Director of Public Prosecutions*, *supra*, it had been made clear that *Howlett* v. *Shaw, Savill & Albion Co. Ltd.* (1924), 19 Ll.L. Rep. 176, was no longer applicable, and that the regulation was for the protection also of a person in the plaintiff's position. It was then said that the words "if any hatch . . . accessible to any person employed" in Reg. 37, limited the benefit to those employed in the processes. In his (his lordship's) opinion those words were merely descriptive of the hatches to which the regulation applied. Both defendants had committed a breach of common law and statutory duties and those breaches, the lack of adequate fencing and lighting, had caused the plaintiff's accident. His action accordingly succeeded.

COUNSEL: *F. A. Sellers*, K.C., and *J. MacMillan*, for the plaintiff; *A. J. Hodgson*, for the first defendants; *Lord Reading*, K.C., and *Duckworth*, for the second defendants.

SOLICITORS: *L. Bingham & Co.*; *Botterell & Roche*, for both defendant companies.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Mr. Walter Reeve Ballantyne, retired solicitor, of Lytham St. Annes, left £40,743, with net personalty £40,637.

Railway and Canal Commission.

In re Railways (Valuation for Rating) Act, 1930. Applications by Railway Assessment Authority and Others.

MacKinnon, J., Sir Francis Taylor and Sir Francis Dunnell.
21st, 22nd, 23rd, 24th April and 5th May, 1936.

RATING—POWER OF COMMISSION TO REVIEW ITS DECISIONS.

Applications by the Railway Assessment Authority, the London County Council, the Middlesex Valuation Committee, and the Corporations of Croydon and Brighton under s. 18 (2) of the Railway and Canal Traffic Act, 1888, for leave to apply to the Court for a review of its order made on 6th February, 1935, and subsequently approved by the House of Lords, notwithstanding the expiration of twenty-eight days therefrom, and for a review of the order, on the grounds that (i) in determining the sums representing the deductions to be made from replacement cost the Court failed to make allowance for age, obsolescence, and various other matters; (ii) in determining the sums representing the deductions to be made from replacement cost the Court failed to make such allowance as it had intended to make; and (iii) in determining the rate of interest to be allowed on the tenant's capital the Court failed to have regard to a number of relevant matters.

Section 18 (2) of the Act of 1888 provides that the Railway and Canal Commissioners may review and rescind or vary any order made by them. By r. 69 of the Rules made under that Act, applications to review must be made within twenty-eight days of the making of the order to be appealed from.

MACKINNON, J., said that the power given to the Commission by s. 18 to review its decisions was exceptional. In the King's Bench Division, judges could only reconsider their judgments under the slip order in cases where clerical errors had been made. In such cases, steps had to be taken promptly. He conceived that that Court had a similar power, apart from s. 18, to correct slips, and that it was to applications under that inherent power that r. 69 was directed. The power to review under s. 18 was of a different nature. Circumstances might change, with the result that the method of assessment laid down in the judgment was no longer a convenient method of determining the valuation. To such a case r. 69 was not intended to apply. The application in this case was clearly under the court's inherent power to correct slips. The application in the present case was clearly of the first type. It was based on a suggestion that the Court had made an error in applying the principles which it had itself laid down. Promptitude was here especially important because of the complexity of the facts. The Court were being asked to say, one year and seventy-five days after delivering judgment, that they had made accidental errors. They would therefore have been entitled to dispose of the application by saying that it was made too late and imposed on them an impossible task. But the applicants had perhaps been encouraged by the opinion of the House of Lords to apply to the Court if they could show that there was anything wrong with the figures, and the Court had therefore listened to a long argument by which it was sought to be established that errors in calculation had been made. Counsel for the Railway Company had, however, shown that that was a wholly new argument of matters dealt with before. The Court's original task had been one in which precise mathematical calculation was impossible. The calculations made by the Court at the time had not been preserved, and it was impossible to make them again. It was not possible to hear the case again; nor, if it had been, was he satisfied that the Court would arrive at a different result. The applications must accordingly be dismissed.

Sir FRANCIS TAYLOR and Sir FRANCIS DUNNELL agreed.

COUNSEL: *Sir William Jowitt*, K.C., *Sir Stafford Cripps*, K.C., and *Mr. Erskine Simes*, for the Railway Assessment Authority; *Sydney Turner*, K.C., and *Michael Rowe*, for the other applicants; *Tyldesley Jones*, K.C., *Walter Monckton*,

K.C., *Trustram Eve*, K.C., and *Alfred Tylor*, for the Southern Railway.

SOLICITORS: *Torr & Co.; Sharpe, Pritchard & Co.; W. Bishop.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Ash *v.* Dickie.

In our report of this appeal in last week's issue, at pp. 364–5, it may not have been sufficiently apparent that the appeal was allowed, and the cross-appeal was dismissed. Counsel were: for the appellant, *K. Shelley;* for the respondent, *Morton*, K.C., and *H. Buckmaster:* and Solicitors for the appellant, *Paisner & Co.*, those for the respondent being *Theodore Goddard & Co.*

For Table of Cases previously reported in current volume see page xix of Advertisements.

Obituary.

MR. F. G. LEFROY.

Mr. Franklin George Lefroy, solicitor, Coroner for Bournemouth since 1908, died on Wednesday, 6th May, at the age of seventy-four. Mr. Lefroy, who was admitted a solicitor in 1885, was in partnership for some years with the late Mr. J. H. R. Smythe, J.P. In 1927 he took into partnership his wife, Mrs. Muriel Lefroy, and they practised together at Bournemouth as Franklin G. & Muriel Lefroy. He was President of Bournemouth Law Society in 1932–33.

MR. E. L. REYNOLDS.

Mr. Edward Lionel Reynolds, solicitor, senior partner in the firm of Messrs. Charsley & Reynolds, of Slough, died at his home at Maidenhead, on Thursday, 23rd April, at the age of fifty-nine. Mr. Reynolds was admitted a solicitor in 1900. He had been Clerk to the Slough Justices since 1930, and he was also Clerk to the Income Tax Commissioners for the Stoke Division.

MR. A. SILSON.

Mr. Arthur Silson, solicitor, head of the firm of Messrs. Hammond, Silson & Co., of Morecambe and Heysham, died recently at the age of forty-five. Mr. Silson, who was admitted a solicitor in 1925, practised at Bradford until about three years ago, when he took over the Morecambe office of Messrs. A. V. Hammond & Co.

MR. J. T. TAYLOR.

Mr. Joseph Turner Taylor, C.B.E., solicitor, late Town Clerk of Harrogate, died on Wednesday, 6th May, at the age of seventy. Mr. Taylor, who was admitted a solicitor in 1894, had been Clerk to the Education Committee, Clerk to the Harrogate and Knaresborough Joint Isolation Hospital Committee, and Clerk to the Old Age Pensions Committee. He was a Freeman of the Borough of Harrogate.

MR. R. WILKINSON.

Mr. Robert Wilkinson, solicitor, of Halifax, died on Wednesday, 6th May, at the age of seventy-three. Mr. Wilkinson served his articles with Messrs. Franklin and Humphreys, and was admitted a solicitor in 1886. He was President of Halifax Law Society in 1914.

A short course in advanced subjects of Accountancy will be held for the junior members of the Society of Incorporated Accountants at Caius College, Cambridge, from the 1st to the 4th July, 1936. The arrangements will be similar to those made at the first Incorporated Accountants' Course in 1934. So successful was the experiment that it is to be repeated regularly, every two years.

Parliamentary News.

Progress of Bills.

House of Lords.

Alexander Scott's Hospital Order Confirmation Bill.
Reported. [13th May.
Civil List Bill.
Read First Time. [13th May.
East Lothian County Council Order Confirmation Bill.
Read Third Time. [12th May.
Electricity Supply (Meters) Bill.
Amendments reported. [7th May.
Employment of Women and Young Persons Bill.
Read First Time. [13th May.
Foundling Hospital Bill.
Read Third Time. [13th May.
Glasgow Corporation Order Confirmation Bill.
Read Third Time. [12th May.
Great Western Railway (Ealing and Shepherd's Bush Railway Extension) Bill.
Read First Time. [12th May.
Hereford Corporation Bill.
Read Second Time. [7th May.
London and North Eastern Railway (London Transport) Bill.
Read First Time. [12th May.
London and North Eastern Railway Order Confirmation Bill.
Read Third Time. [12th May.
Malta (Letters Patent) Bill.
Reported, without Amendment. [13th May.
Mersey Docks and Harbour Board Bill.
Read Third Time. [12th May.
Ministry of Health Provisional Order (Bridport Joint Hospital District) Bill.
Read Third Time. [7th May.
Ministry of Health Provisional Order (Stockton-on-Tees) Bill.
Read First Time. [12th May.
Mortlake Crematorium Bill.
Read Third Time. [12th May.
Post Office (Sites) Bill.
Amendment made. [12th May.
Road Traffic (Driving Licences) Bill.
Read First Time. [12th May.
Shops (Sunday Trading Restriction) Bill.
Read First Time. [12th May.
South-East Cornwall Water Board Bill.
Read Third Time. [12th May.
South Metropolitan Gas Bill.
Read Third Time. [13th May.
Southern Railway Bill.
Read First Time. [12th May.
Special Areas (Reconstruction) Bill.
Read First Time. [13th May.
Sugar Industry (Reorganisation) Bill.
In Committee. [12th May.
Trial of Peers (Abolition of Privilege) Bill.
Read Third Time. [13th May.
Uckfield Water Bill.
Read Second Time. [7th May.
Wrexham and East Denbighshire Water Bill.
Read Third Time. [7th May.

House of Commons.

Buckhaven and Methil Burgh Order Confirmation Bill.
Read First Time. [12th May.
Cheltenham and Gloucester Joint Water Board, etc., Bill.
Reported, with Amendments. [8th May.
Civil List Bill.
Read Third Time. [12th May.
Coinage Offences Bill.
Read Third Time. [11th May.
Colne Valley and Northwood Electricity Bill.
Reported, with Amendments. [7th May.
Darlington Corporation (Trolley Vehicles) Provisional Order Bill.
Read First Time. [12th May.
Education Bill.
Reported, with Amendments. [7th May.
Employment of Women and Young Persons Bill.
Read Third Time. [12th May.
Epsom and Walton Downs Regulation Bill.
Read Second Time. [11th May.
Firearms (Amendment) Bill.
Read Second Time. [11th May.
Foundling Hospital Bill.
Read First Time. [13th May.
Gas Light and Coke Company (No. 2) Bill.
Reported, with Amendments. [12th May.

Great Western Railway (Ealing and Shepherd's Bush Railway Extension) Bill.
Read Third Time. [7th May.
Hours of Employment (Conventions) Bill.
Read Second Time. [11th May.
Land Registration Bill.
Read Second Time. [11th May.
London and Middlesex (Improvements, etc.) Bill.
Reported, with Amendments. [8th May.
London and North Eastern Railway (London Transport) Bill.
Read Third Time. [8th May.
Merton and Morden Urban District Council Bill.
Reported, with Amendments. [8th May.
Ministry of Health Provisional Order (Bridport Joint Hospital District) Bill.
Lords Amendments agreed to. [8th May.
Ministry of Health Provisional Order (Essex) Bill.
Read First Time. [11th May.
Ministry of Health Provisional Order (Heathfield and District Water) Bill.
Read First Time. [11th May.
Ministry of Health Provisional Order (Helston and Porthleven Water) Bill.
Read First Time. [11th May.
Ministry of Health Provisional Order (Lancaster) Bill.
Read First Time. [11th May.
Ministry of Health Provisional Order (Leeds) Bill.
Read First Time. [11th May.
Ministry of Health Provisional Order (Ramsey and Saint Ives Joint Water District) Bill.
Read First Time. [11th May.
Ministry of Health Provisional Order (Stockton-on-Tees) Bill.
Read Third Time. [8th May.
Ministry of Health Provisional Order (Tees Valley Water Board) Bill.
Read First Time. [11th May.
Mortlake Crematorium Bill.
Read First Time. [12th May.
Nottinghamshire and Derbyshire Traction Bill.
Reported, with Amendments. [7th May.
Petroleum (Transfer of Licences) Bill.
Read Second Time. [11th May.
Pier and Harbour Provisional Order (Cowes) Bill.
Read First Time. [13th May.
Pier and Harbour Provisional Order (Gloucester) Bill.
Read First Time. [12th May.
Pier and Harbour Provisional Order (Keyhaven) Bill.
Read First Time. [13th May.
Pier and Harbour Provisional Order (Maryport) Bill.
Read First Time. [13th May.
Pier and Harbour Provisional Order (Paignton) Bill.
Read First Time. [13th May.
Pier and Harbour Provisional Order (Whitley Bay) Bill.
Read First Time. [13th May.
Pilotage Authorities (Limitation of Liability) Bill.
Reported, without Amendment. [12th May.
Protection of Dogs Bill.
Read First Time. [12th May.
Road Traffic (Driving Licences) Bill.
Read Third Time. [8th May.
Severn Bridge Bill.
Reported. [12th May.
Shops Bill.
Read Second Time. [8th May.
Shops (Sunday Trading Restriction) Bill.
Read Third Time. [8th May.
Solicitors Bill.
Read Second Time. [13th May.
South Metropolitan Gas Bill.
Read First Time. [13th May.
South Staffordshire Water Bill.
Read Second Time. [11th May.
Southern Railway Bill.
Read Third Time. [8th May.
Special Areas Reconstruction (Agreement) Bill.
Read Third Time. [12th May.
Stalybridge, Hyde, Mossley and Dukinfield Transport and Electricity Board Bill.
Reported, with Amendments. [7th May.
Tithe Bill.
Read Second Time. [13th May.
Voluntary Hospitals (Paying Patients) Bill.
Read Third Time. [8th May.
Weights and Measures (Scotland) Bill.
Read Second Time. [13th May.
Winchester Corporation Bill.
Read Second Time. [12th May.
York Gas Bill.
Reported, with Amendments. [12th May.

Questions to Ministers.

MAGISTRATES (STATUTORY RULES).

Sir A. WILSON asked the Home Secretary whether and, if so, when it is proposed to issue a revised and consolidated selection of circulars and statutory rules issued from the Home Office to justices and justices' clerks, seeing that the first series, 1883-1913, is now out of print and that no such selection has been issued since 1925.

Mr. LLOYD: My right hon Friend regrets that other calls upon the available staff have hitherto made it impossible to undertake the work which would be involved but he recognises the desirability of preparing a revised collection as soon as opportunity can be found. [12th May.

PEER'S TRIAL, HOUSE OF LORDS.

Mr. EDE asked the Attorney-General what was the total cost to public funds of the recent prosecution of a Peer before the House of Lords and against which Vote has it been charged.

The SOLICITOR-GENERAL: The total cost of the prosecution referred to is £686. Details of the charges are:—

	£
Expenditure incurred by the Office of Works: (Charged to the Houses of Parliament Buildings Vote (Class 7, Vote 2))	249
Stationery Office, for printing, etc.: (Charged to the Vote for Stationery and Printing (Class 7, Vote 13))	70
Law Officers' and other legal charges: (Charged to the Law Charges Vote (Class 3, Vote 10))	367
Total	£686

[13th May.

Rules and Orders.

I, DOUGLAS MCGAREL VISCOUNT HAILSHAM, Lord High Chancellor of Great Britain, by virtue of the County Courts Act, 1888, and of all other powers enabling me in this behalf, Do hereby order as follows:—

1. His Honour Judge Beasley shall cease to be the Judge of the districts of the County Courts of Hertfordshire held at Barnet and Watford, and His Honour Judge Drucquer shall be the Judge of the said districts in addition to the districts of which he is now the Judge.

2. This Order shall come into operation, as regards the County Court of Hertfordshire held at Barnet on the 1st day of July, 1936, and as regards the County Court of Hertfordshire, held at Watford on the 16th day of May, 1936.

Dated the 4th day of May, 1936.

Hailsham, C.

THE ROAD TRAFFIC ACT, 1930 (DATE OF COMMENCEMENT) ORDER (NO. 1) 1936. DATED MARCH 31, 1936.

Whereas by sub-section (2) of Section 123 of the Road Traffic Act, 1930,* (hereinafter called "the Act"), it is enacted that the Act shall come into operation on such day or days as the Minister of Transport may appoint, and the Minister may fix different days for different purposes and different provisions of the Act.

Now, therefore, the Minister of Transport in the exercise of the powers so conferred upon him and of all other powers enabling him in that behalf hereby appoints and orders as follows:—

1. Section 122 of and the Fifth Schedule to the Act shall come into operation for the purpose of repealing sub-section (4) of Section 7 of the Roads Act, 1920, on the first day of April, one thousand nine hundred and thirty-six.

2. The Interpretation Act, 1889,† applies for the purpose of the interpretation of this Order as it applies for the purpose of the interpretation of an Act of Parliament.

3. The Order should be cited as "The Road Traffic Act, 1930 (Date of Commencement) Order (No. 1), 1936."

Given under the Seal of the Minister of Transport this thirty-first day of March, 1936.

(L.S.) 8543 A.D.E.

C. A. Birtchnell, An Assistant Secretary.

* 20 & 21 Geo. 5, c. 43. † 52 & 53 Vict. c. 63.

Societies.

The Law Society.

THE ANNUAL GENERAL MEETING.

The Annual General Meeting of the members of The Law Society will be held in the Hall of the Society on Friday, the 10th July, at 2 p.m.

THE PROVINCIAL MEETING, 1936.

The Provincial Meeting of The Law Society will be held this year at Nottingham, on Tuesday and Wednesday, the 22nd and 23rd September. Particulars of the arrangements will be circulated to members at a later date.

The Hardwicke Society.

A meeting of the Society was held on Friday, 8th May, at 8.15 p.m., in the Middle Temple Common Room, the President, Mr. T. H. Mayers, in the chair. Mr. A. Baden Fuller moved: "That this House approves the L.C.C. housing policy." Mr. Norman Edwards opposed. There also spoke: Mr. James MacColl, Mr. J. A. Grieves, Mr. Lewis Sturge, Mr. James A. Petrie (Hon. Treasurer), Mrs. J. A. Grieves (visitor), Mr. S. Nissim and Mr. E. J. Cussen. The hon. mover having replied, the House divided, and the motion was lost by one vote.

Middle Temple.

GRAND DAY.

Tuesday, 12th May, was Grand Day of Easter Term at the Middle Temple.

The following guests were present: The Swedish Minister, the Norwegian Minister, Lord Atkin, Lord Russell of Killowen (Treasurer of Lincoln's Inn), Lord Blackford, Sir Dunbar Plunket Barton, K.C., Mr. Herbert Morrison, M.P., Mr. C. R. Attlee, M.P., The Hon. A. E. A. Napier, Sir Francis Newbolt, K.C., Sir Edward Knapp-Fisher, Judge Sir Mordaunt Snagge, Sir Robert Webber, J.P., Sir Edmund Cook, Judge Dodson, The Lord Mayor of Cardiff (Alderman G. Fred Evans), Mr. A. C. Hudson, the Headmaster of Westminster School (the Rev. H. Costley-White), the Headmaster of Lancing College (Mr. F. C. Doherty), Mr. R. E. L. Vaughan Williams, K.C., Mr. A. P. Herbert, M.P., and Mr. A. Andrewes Uthwatt.

The Masters of the Bench present were: The Master Treasurer (Viscount Sankey), Judge Ruegg, K.C., Sir Ellis Hume-Williams, K.C., Mr. Justice Horridge, Lord Craigmyle, Viscount Dunedin, His Honour Sir Alfred Tobin, K.C., Sir Holman Gregory, K.C., Mr. St. J. G. Micklethwait, K.C., Lord Salvesen, Viscount Finlay, Mr. J. Bruce Williamson, Judge Dumas, Mr. W. E. Vernon, Mr. J. Scholefield, K.C., Mr. J. D. Cassels, K.C., Sir Edward Tindal Atkinson, Lord Strathcarron, K.C., Mr. J. Bowen Davies, K.C., Mr. Justice du Parcq, Sir Thomas Molony, Mr. A. Ralph Thomas, Mr. D. N. Pritt, K.C., Mr. Raymond Needham, K.C., Mr. Henry Johnston, Mr. Bruce Thomas, K.C., Mr. J. F. Eales, K.C., and The Marquis of Reading, K.C.

There were also present: Canon Harold Anson (the Master of the Temple), the Rev. J. F. Clayton (Reader at the Temple Church), and the Under Treasurer (Mr. T. F. Hewlett).

Inner Temple.

GRAND DAY.

Wednesday, 13th May, being the Grand Day of Easter Term, at the Inner Temple, the Treasurer (Mr. Justice Talbot) and the Masters of the Bench entertained at dinner the following guests: The Marquess of Salisbury, The Earl of Selborne, the Treasurer of Lincoln's Inn, Mr. H. T. Baker (Warden of Winchester College), Sir George Rich (Judge of the High Court of the Commonwealth of Australia), Mr. Justice Macnaghten, Mr. Justice Hilbery, Air Chief Marshal Sir Edward Ellington, Sir Hugh Allen, Mr. R. G. Menzies, K.C. (Attorney-General of the Commonwealth of Australia), Dr. A. T. P. Williams (Dean of Christ Church, Oxford), the Master of the Temple, Dr. H. Spencer Jones (Astronomer Royal), the Reader, Dr. G. Thalben Ball (organist at the Temple Church), and the Sub-Treasurer.

The following Masters of the Bench were also present: Sir Francis Taylor, K.C., Viscount Ullswater, Sir Sidney Rowlatt, Sir Lancelot Sanderson, Sir William Hansell, K.C., Mr. A. M. Langdon, K.C., Mr. A. W. Bairstow, K.C., Lord Roche, Mr. Alexander Grant, K.C., Mr. T. Hollis Walker, K.C., Sir Walter Clode, K.C., Mr. Justice Charles, Mr. Justice MacKinnon, Lord Wright of Durley (Master of the Rolls), Sir Claud Schuster, K.C., Lord Justice Greene, Mr. R. F. Bayford, K.C., Judge Konstam, K.C., Mr. Justice Bucknill, Mr. M. J. L. Beebee, Sir George Bonner, Mr. R. A. Gordon, K.C., Mr. C. N. Tindale Davis, Mr. Norman Birkett, K.C., Sir Isaac Isaacs (Hon.), Mr. C. T. Le Quesne, K.C., Mr. Victor Russell, Mr. R. P. Hills, Mr. Valentine Holmes, Mr. N. B. Goldie, K.C., Mr. Arthur Moon, K.C., and Mr. A. W. Cockburn.

The Barristers' Benevolent Association.

The Annual General Meeting will be held in Gray's Inn Hall on Thursday, the 21st May, at 4.30 p.m.

The Right Hon. Lord Atkin has kindly promised to preside. All members of the Inns of Court, whether subscribers to the Association's funds or not, are cordially invited to attend.

The committee wish it to be known that the Association is urgently in need of further support. Members of the Bar who do not already subscribe will, if they attend the meeting, learn of the valuable work of the Association in relieving cases of distress in the profession, and of its pressing need for augmented resources.

They are asked to make a note of the date, time and place, and to come if they possibly can.

An opportunity will be afforded to members and others attending the meeting to raise for discussion any questions relating to the work or administration of the Association.

It will greatly assist the committee if any person proposing to raise any such question will give notice thereof to the Assistant Secretary not less than seven days before the meeting.

The annual report will be circulated, before the meeting, to every member of the Bar with an address in the Law List.

The following twenty members of the Association are eligible and willing to serve on the Committee of Management for the ensuing year as ordinary members thereof, and will be proposed for election at the meeting: James Rolt, K.C., J. D. Cassels, K.C., Sir William Hansell, K.C., Trevor Hunter, K.C., Fergus Morton, K.C., W. T. Monckton, K.C., J. G. Trapnell, K.C., D. Maxwell Fyfe, K.C., M.P., W. N. Stable, K.C., A. M. Trustram Eve, K.C., H. Wynn Parry, K.C., W. E. Vernon, E. A. Godson, H. H. Maddocks, L. M. Jopling, Theodore Turner, J. C. Maude, Sir John Cameron, Bt., The Hon. B. Bathurst and The Hon. Charles Russell.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Court Room, on Tuesday, 5th May (Chairman, Miss V. A. Hastie), the subject for debate was: "That this House deplores the Budget." Mr. J. H. McMullen opened in the affirmative. Mr. H. M. Pratt opened in the negative. The following members also spoke: Messrs. J. E. Perry, P. W. Iliff, W. M. Pleadwell, R. Langley Mitchell, G. Russo and P. H. North Lewis. The opener having replied, the motion was lost by two votes. There were fifteen members present.

Legal Notes and News.

Honours and Appointments.

The Board of Trade have appointed, with effect from the 5th May, 1936, Mr. WILLIAM FOY CRESSWELL, Official Receiver in Bankruptcy, at Swansea, to be Official Receiver in Bankruptcy for the Bankruptcy districts of the County Courts holden at Bradford, Dewsbury, Halifax and Huddersfield, in the place of Mr. F. H. Langmaid.

The Colonial Office announces the following appointments and promotions in the Colonial Legal Service:—

Mr. J. E. MORGAN, appointed Resident Magistrate, Kenya.

Mr. G. B. W. RUDD, appointed Resident Magistrate, Kenya.

Sir S. S. ABRAHAMS (Chief Justice, Tanganyika) appointed Chief Justice, Ceylon.

Mr. A. K. AGAR (Resident Magistrate, Jamaica) appointed Chief Justice, British Honduras.

Mr. L. E. C. EVANS (Senior Crown Counsel, Sierra Leone) appointed Relieving President, District Court, Palestine.

Mr. W. E. HOWARD-FLANDERS (Assistant Registrar of the High Court) appointed Administrator-General and Official Receiver, Northern Rhodesia.

Mr. G. K. KNIGHT-BRUCE (Resident Magistrate, Zanzibar) appointed Puisne Judge, Tanganyika.

Mr. R. J. MANNING (Puisne Judge, Trinidad) appointed Puisne Judge, Palestine.

Mr. G. M. OLIPHANT (Assistant Administrator-General) appointed Registrar of the High Court, Northern Rhodesia.

Mr. B. V. SHAW (Resident Magistrate, Kenya) appointed Relieving President, District Court, Palestine.

Professional Announcements.

(2s. per line.)

SOLICITORS & GENERAL MORTGAGE & ESTATE AGENTS ASSOCIATION.—A link between Borrowers and Lenders, Vendors and Purchasers.—Apply, The Secretary, Reg. Office: 12, Craven Park, London, N.W.10.

Notes.

Mr. Lionel N. de Rothschild, O.B.E., has been re-elected Chairman, and Mr. H. A. Trotter, Deputy Chairman, of the Alliance Assurance Company, Limited.

Sir Kingsley Wood (Minister of Health) was the principal guest at the annual dinner of the Chartered Surveyors' Institution, held at Grosvenor House, last Tuesday. The President, Mr. H. M. Stanley, announced that the King had consented to succeed his father as patron of the Institution.

Three public lectures on "Public Opinion and Parliament in France," are being given at the London School of Economics and Political Science, by Professor Paul Vaucher, D. es L. The first lecture was given last Thursday, and the remaining two will be given on Thursdays, 21st and 28th May, at 5 p.m. Admission free and without ticket.

SUMMER ASSIZES.

The following days and places have been fixed for holding the Summer Assizes, 1936:—

SOUTH EASTERN CIRCUIT (second portion).—Mr. Justice Hilbery.—Wednesday, 17th June, at Hertford; Monday, 22nd June, at Maidstone; Wednesday, 1st July, at Kingston; Thursday, 9th July, at Lewes.

NORTH EASTERN CIRCUIT.—Mr. Justice Charles and Mr. Justice Lawrence.—Monday, 15th June, at Newcastle; Tuesday, 23rd June, at Durham; Wednesday, 1st July, at York; Tuesday, 7th July, at Leeds.

NORTH WALES AND CHESTER CIRCUIT.—Mr. Justice Macnaghten.—Tuesday, 2nd June, at Newtown; Saturday, 6th June, at Dolgelly; Wednesday, 10th June, at Carnarvon; Wednesday, 17th June, at Beaumaris; Saturday, 20th June, at Ruthin; Thursday, 25th June, at Mold. Mr. Justice Macnaghten and Mr. Justice du Parcq.—Monday, 29th June, at Chester.

NORTHERN CIRCUIT.—Mr. Justice Atkinson and Mr. Justice Lewis.—Monday, 25th May, at Appleby; Wednesday, 27th May, at Carlisle; Tuesday, 2nd June, at Lancaster; Monday, 8th June, at Liverpool; Monday, 29th June, at Manchester.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON.

DATE.	EMERGENCY ROTA.	APPEAL COURT I.	GROUP I. MR. JUSTICE EVE. Witness Part I.	GROUP I. MR. JUSTICE BENNETT. Witness Part II.
	Mr.	Mr.	Mr.	Mr.
May 18	Andrews	Blaker	*Jones	Blaker
,, 19	Jones	More	*Hicks Beach	*Jones
,, 20	Ritchie	Hicks Beach	*Blaker	Hicks Beach
,, 21	Blaker	Andrews	Jones	*Blaker
,, 22	More	Jones	*Hicks Beach	Jones
,, 23	Hicks Beach	Ritchie	Blaker	Hicks Beach
	GROUP I. MR. JUSTICE CROSSMAN. Non-Witness.	MR. JUSTICE CLAUSON. Non-Witness.	GROUP II. MR. JUSTICE LUXMOORE. Witness Part II.	MR. JUSTICE FARWELL. Witness Part I.
	Mr.	Mr.	Mr.	Mr.
May 18	Hicks Beach	Ritchie	*Andrews	*More
,, 19	Blaker	Andrews	More	*Ritchie
,, 20	Jones	More	*Ritchie	*Andrews
,, 21	Hicks Beach	Ritchie	Andrews	*More
,, 22	Blaker	Andrews	*More	Ritchie
,, 23	Jones	More	Ritchie	Andrews

*The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 21st May, 1936.

	Div. Months.	Middle Price 13 May 1936.	Flat Interest Yield. £ s. d.	‡Approximate Yield with redemption £ s. d.
ENGLISH GOVERNMENT SECURITIES				
Consols 4% 1957 or after	FA	116	3 9 0	2 19 3
Consols 2½%	JAJO	85½	2 18 6	—
War Loan 3½% 1952 or after	JD	106¼	3 5 10	3 0 7
Funding 4% Loan 1960-90	MN	117½	3 8 1	2 19 4
Funding 3% Loan 1959-69	AO	104	2 17 8	2 15 3
Funding 2½% Loan 1956-61	AO	95¾	2 12 2	2 14 9
Victory 4% Loan Av. life 23 years	MS	115½	3 9 3	3 1 0
Conversion 5% Loan 1944-64	MN	118½	4 4 5	2 5 6
Conversion 4½% Loan 1940-44	JJ	111⅜	4 0 10	2 1 8
Conversion 3½% Loan 1961 or after	AO	107¾	3 4 11	3 1 7
Conversion 3% Loan 1948-53	MS	105	2 17 2	2 10 3
Conversion 2½% Loan 1944-49	AO	102	2 9 0	2 4 3
Local Loans 3% Stock 1912 or after	JAJO	97	3 1 10	—
Bank Stock	AO	380	3 3 2	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	87½	3 2 10	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	96½	3 2 2	—
India 4½% 1950-55	MN	115	3 18 3	3 3 1
India 3½% 1931 or after	JAJO	98	3 11 5	—
India 3% 1948 or after	JAJO	86	3 9 9	—
Sudan 4½% 1939-73 Av. life 27 years	FA	119	3 15 8	3 8 3
Sudan 4% 1974 Red. in part after 1950	MN	116	3 9 0	2 12 4
Tanganyika 4% Guaranteed 1951-71	FA	115	3 9 7	2 15 4
L.P.T.B. 4½% "T.F.A." Stock 1942-72	JJ	110	4 1 10	2 10 4
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	111	3 12 1	3 4 4
*Australia (C'mm'nw'th) 3½% 1948-53	JD	104	3 12 1	3 7 4
Canada 4% 1953-58	MS	112	3 11 5	3 1 7
*Natal 3% 1929-49	JJ	102	2 18 10	—
*New South Wales 3½% 1930-50	JJ	101	3 9 4	—
*New Zealand 3% 1945	AO	101	2 19 5	2 17 6
Nigeria 4% 1963	AO	113	3 10 10	3 5 5
*Queensland 3½% 1950-70	JJ	101	3 9 4	3 8 2
South Africa 3½% 1953-73	JD	107xd	3 5 5	2 19 5
*Victoria 3½% 1929-49	AO	100	3 10 0	3 10 0
CORPORATION STOCKS				
Birmingham 3% 1947 or after	JJ	97	3 1 10	—
*Croydon 3% 1940-60	AO	100	3 0 0	3 0 0
Essex County 3½% 1952-72	JD	108	3 4 10	2 17 10
Leeds 3% 1927 or after	JJ	96	3 2 6	—
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	107	3 5 5	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	81xd	3 1 9	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	96xd	3 2 6	—
Manchester 3% 1941 or after	FA	97	3 1 10	—
*Metropolitan Consd. 2½% 1920-49	MJSD	100¾xd	2 9 7	—
Metropolitan Water Board 3% "A" 1963-2003	AO	96	3 2 6	3 2 10
Do. do. 3% "B" 1934-2003	MS	97	3 1 10	3 2 1
Do. do. 3% "E" 1953-73	JJ	101	2 19 5	2 18 5
Middlesex County Council 4% 1952-72	MN	114	3 10 2	2 17 10
† Do. do. 4½% 1950-70	MN	116	3 17 7	3 1 6
Nottingham 3% Irredeemable	MN	96	3 2 6	—
Sheffield Corp. 3½% 1968	JJ	108	3 4 10	3 2 0
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture	JJ	115½	3 9 3	—
Gt. Western Rly. 4½% Debenture	JJ	127½	3 10 7	—
Gt. Western Rly. 5% Debenture	JJ	140½	3 11 2	—
Gt. Western Rly. 5% Rent Charge	FA	135½	3 13 10	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	131½	3 16 1	—
Gt. Western Rly. 5% Preference	MA	121½	4 2 4	—
Southern Rly. 4% Debenture	JJ	114	3 10 2	—
†Southern Rly. 4% Red. Deb. 1962-67	JJ	115½	3 9 3	3 2 4
Southern Rly. 5% Guaranteed	MA	131½	3 16 1	—
Southern Rly. 5% Preference	MA	123	4 1 4	—

*Not available to Trustees over par. †Not available to Trustees over 115.
‡In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other Stocks, as at the latest date.

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Stock

Approxi-ate Yield with demption	
s.	d.
19	3
—	
0	7
19	4
15	3
14	9
1	0
5	6
1	8
1	1
10	3
4	3
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—	
3	1
—	
—	
8	3
12	4
15	4
10	4
4	4
7	4
1	7
—	
—	
17	6
5	5
8	2
19	5
10	0
—	
0	0
17	10
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2	10
2	1
18	5
17	10
1	6
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over 115.
calculated